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The Tazette of India.

JANUARY TO JUNE 1889.

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The Gazette of India

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CALCUTTA, TUESDAY, JANUARY 1, 1889.

STAR OF INDIA.

NOTIFICATION.

Fort William, the 1st January, 1889.

No. 1 S.I.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that Her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the said Order :—

To be Knights Commanders.

The Hon'ble DAVID MILLER BARBOUR, C.S.I., Bengal Civil Service, Ordinary Member of the Council of the Governor-General.

Nawab MUHAMMAD AKRAM KHAN, C.S.I., Chief of Amb, in the Hazara District of the Punjab.

To be Companions.

The Hon'ble ANDREW RICHARD SCOBLE, Q.C., Ordinary Member of the Council of the Governor-General.

GEORGE DOUGLAS BURGESS, Esq., Bengal Civil Service, Commissioner, Northern Division of Upper Burma.

By Order of the Grand Master,

W. J. CUNINGHAM,

for Secretary to the Most Exalted Order
of the Star of India.

INDIAN EMPIRE.

NOTIFICATION.

Fort William, the 1st January, 1889.

No. 1 I.E.

HIS Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that Her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the said Order:—

To be Knights Commanders.

HENRY MORTIMER DURAND, Esq., C.S.I., Bengal Civil Service, Secretary to the Government of India in the Foreign Department.

Maharaja KRISHNA PRATAP SAHAJ Bahadur, of Hatwa, in Bengal.

ARTHUR GEORGE MACPHERSON, Esq., Judicial and Public Secretary, India Office, London.

WILLIAM MARKBY, Esq., late Puisne Judge of the Calcutta High Court.

HENRY STUART CUNNINGHAM, Esq., late Puisne Judge of the Calcutta High Court.

To be Companions.

Lieutenant-Colonel EDWIN HENRY HAYTER COLLEN, Bengal Staff Corps, Secretary to the Government of India in the Military Department.

The Hon'ble S. SUBRAMANIYA AIYAR, Rai Bahadur, Additional Member of the Council of the Governor of Fort St. George for making Laws and Regulations.

EDWIN FELIX THOMAS ATKINSON, Esq., Bengal Civil Service, Accountant General of Bengal.

Captain JOHN HEXT, Royal Navy, A.D.C., Director of Marine under the Government of India.

RAMKRISHNA GOPAL BHANDARKAR, Professor of Oriental Languages in the Deccan College, Poona.

Lieutenant-Colonel WILLIAM BRERETON HUDSON, Commandant of the Behar Light Horse.

Surgeon-Major JOHN FINDLAY, M.B., Army Medical Department, late Surgeon to the Viceroy.

Saiyid MIHRBAN ALI, Honorary Magistrate of Thana Gulaothi, in the Bulandshahr District of the North-Western Provinces.

HENRY JOSIAH WHYMPER, Esq., Manager of the Murree Brewery Company.

Raja SUDHAL DEO, Feudatory Chief of Bamra, in the Central Provinces.

FREDERICK WILLIAM STEVENS, Esq., Associate of the Institution of Civil Engineers.

Babu PRATAP CHANDRA RAI, of Calcutta.

ARTHUR WALLIS PAUL, Esq., Bengal Civil Service, Deputy Commissioner of Darjiling.

By Order of the Grand Master,

W. J. CUNINGHAM,

*for Secretary to the Most Eminent Order
of the Indian Empire.*

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 1st January, 1889.

No. 1 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Lieutenant-Colonel His Highness Maharao Raja Sawai Mangal Singh Bahadur, G.C.S.I., of Alwar, the title of Maharaja as an hereditary distinction.

No. 2 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon His Highness Rao Kesri Singh Bahadur, of Serohi, the title of Maharao as an hereditary distinction.

No. 3 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Kumar Baikunth Nath Dey, of Balasore, the title of Raja Bahadur as a personal distinction.

No. 4 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Raja as a personal distinction upon—

Rai Boidyo Nath Pundit Bahadur, Zemindar of Darpan, in the Cuttack District.

Babu Shashi Shakhareswar Roy, Zemindar of Tahirpur, in the Rajshahye District.

Tendook Pulger, of Karmie, Honorary Magistrate in the Darjiling District.

Rai Bahadur Seth Gokuldass, of Jubbulpore.

No. 5 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Shams-ul-ulama as a personal distinction upon—

Dastur Dr. Peshotam Behramji Sanjana, Principal of the Sir Jamsetji Zend and Pehlvi Madrassa, in Bombay.

Maulvi Syed Wahedoodeen, Khan Bahadur, of Patna.

No. 6 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur as a personal distinction upon—

Khan Sahib Ruttanji Beganji, of the Commissariat Department in Bombay.

Senior Apothecary Shaik Amir, Assistant to the Surgeon to His Excellency the Governor of Bombay.

Sardar Sultan Ibrahim, Saddozai, Extra Assistant Commissioner in the Peshawar District.

Mir Rasul Baksh, Raisani, of Sarawan, in Baluchistan.

Muhammad Ghias-ud-din, Inspector in the Department for the Suppression of Thuggee and Dacoity.

No. 7 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur as a personal distinction upon—

Rao Sahib Ramchandra Trimbak Acharya, District Government Pleader and Public Prosecutor in the Thana District of the Bombay Presidency.

Rao Sahib Alimal Trikamdas Bhojvani, B.A., Deputy Educational Inspector at Karachi.

A. V. Nara Singa Rao, F.R.A.S., of the Vizagapatam District of the Madras Presidency.

N. Siva Rao, Pleader, Municipal Councillor at Mangalore in the Madras Presidency.

P. Puranya Pantalu, Huzur Sarishtadar of Vizagapatam and temporarily Deputy Collector of Bellary in the Madras Presidency.

Salem Ramaswami Modaliyar, M.A., B.L., Municipal Commissioner at Madras.

Rao Yado Rao Pande, Honorary Magistrate of Bhandara, in the Central Provinces.

Thakur Gobind Singh, of Jaipur, in Rajputana.

No. 8 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur as a personal distinction upon—

Babu Ram Pershad, late Subordinate Judge of Patna.

Babu Gopal Chunder Mookerjee, Honorary Assistant Examiner in the Public Works Department of the Government of Bengal.

Assistant-Surgeon Tara Prosunno Roy, Additional Chemical Examiner to Government and Assistant Professor of Chemistry in the Medical College at Calcutta.

Babu Komola Pati Ghosal, late First Grade Inspector of Police in the Lower Provinces of Bengal.

Babu Premchand Boral, Municipal Commissioner, Honorary Magistrate and Justice of the Peace for the Town of Calcutta.

Babu Umakant Dass, Assistant Political Agent of Hill Tipperah.

No. 9 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Sardar Ratan Singh, District Superintendent of Police in the Central Provinces, the title of Sardar Bahadur as a personal distinction.

No. 10 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Cowasji Hormusji Dada Charji, Contractor at Aden, the title of Khan Sahib as a personal distinction.

No. 11 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib as a personal distinction upon—

Lallubhai Kasandas, late Naib Subah under the Baroda Darbar.

Seth Askaran, Honorary Magistrate of Raipur, in the Central Provinces.

No. 1 E.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Kyet thaye zaung shwe Salwè ya Min as a personal distinction upon—

Maung Gale, Extra Assistant Commissioner in the Tavoy District.

Maung Ne Dun, Municipal Commissioner and Honorary Magistrate in Prome.

Yin Wei Shang, of Mandalay.

No. 2 E.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Thuye gaung ngwe Da ya Min as a personal distinction upon—

Maung San Ya, Myook of Salin, in the Minbu District.

Maung Tun Hla, Head Constable of Police in the Myingyan district.

No. 3 E.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Ahmudan gaung Tazeik ya Min as a personal distinction upon—

Maung Hle, Honorary Magistrate and Municipal Commissioner in Moulmein.

Maung Tha Dun, Municipal Commissioner in Mergui.

Maung Pe, Wun of Myadaung.

Maung Sa, Myook of Uyu, in the Upper Chindwin District.

Maung Bya Gale, Karen elder, of Pegu.

W. J. CUNINGHAM,

for Secretary to the Government of India.



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EXTRAORDINARY.

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CALCUTTA, WEDNESDAY, MARCH 27, 1889.

FINANCIAL STATEMENT for 1889-90.

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JUNE 1874

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FINANCIAL STATEMENT for 1889-90.

Section I.—Preliminary.

1. THE Financial Statement for 1889-90 deals with the Accounts of 1887-88, which have been finally closed, with the Revised Estimate for the current year, 1888-89, and with the Budget Estimates for the coming year, 1889-90. In this Statement tens of rupees are denoted by the symbol Rx.; tens of rupees represent what used to be called conventional sterling; when pounds sterling are meant the words "true sterling" are always added; pounds sterling are also denoted by the customary symbol, and not by Rx.

In previous years columns have been inserted in Statements A and B, showing (1) differences between the Revised and Budget Estimates of the current year, and (2) differences between the Revised Estimate of the current and the Budget Estimate of the coming year. In order that the change in the financial position, as estimated a year ago and as estimated now, may be seen at a glance, it has been decided to add a column showing the increases and decreases resulting from a comparison of the Budget Estimate of the current year with the Budget Estimate of next year.

The magnitude of the financial transactions of the Government of India is now very great, the aggregate of Revenue and Expenditure, as entered in the estimates for 1889-90, being more than Rx. 166,000,000. The Revenue and Expenditure, as recorded in the Accounts, include the gross receipts and working expenses of Indian State Railways and the net receipts of the old Guaranteed Railways, and it is this inclusion which swells the total Revenue and Expenditure and causes them to increase so rapidly.

The Accounts and Estimates include three distinct categories of Revenue and Expenditure—Imperial, Provincial, and Local,—and deal with the transactions of eight Local Governments and Administrations, and of many Local Funds, as well as with those of the Supreme Government.

The Local Governments and Administrations are Madras, Bombay, Bengal, the North-Western Provinces and Oudh, the Punjab, Burma, the Central Provinces, and Assam; all of which enjoy a considerable measure of financial independence.

The transactions of the Government of India are carried on in India in the silver standard, and in England in the gold standard, and are consequently attended with the inconvenience and uncertainty which result from the frequent and considerable fluctuations in the relative value of the two standards which have been experienced in recent years.

The Accounts of the Government of India also include, as I have already stated, the transactions of a great system of Railways, some of which are owned by the Government, being either worked directly by Government, or leased to Companies, while others are owned and worked by Companies to whom a minimum rate of interest is guaranteed; a few are owned and worked by Private Companies which receive a greater or less amount of assistance from the Government. The contracts between Government and the different Railway Companies are numerous and complex, and vary in their terms in the case of different Railways.

For the reasons I have just stated, the preparation of a satisfactory Financial Statement is a task of difficulty. To fully explain the details of every transaction would weary the attention of the most patient reader or listener, while a mere attempt to sketch briefly the leading features of the situation would exclude much valuable information. In such circumstances nothing is practicable but a compromise, and a compromise, from the very nature of the case, cannot be wholly satisfactory to everybody interested.

Section II.—Accounts of 1887-88.

2. In the Financial Statement of March 1888 the Revenue of the year 1887-88, which was then about to close, was estimated at Rx. 77,926,600, and the Expenditure chargeable thereon at Rx. 80,943,300, the deficit being Rx. 3,016,700; the cost of the Special Defence Works, which were being constructed for the protection of the North-West Frontier and the chief places on the Coast, was included in the Expenditure.

A statement was subsequently published in the *Gazette of India* of the 12th May 1888, giving the corrections in that Estimate rendered necessary by the further information at that time available.

This additional information referred only to the Indian portion of the transactions, and not to the Home Accounts, and indicated a net improvement of Rx. 397,000 as compared with the figures of the Financial Statement, the probable deficit of the year 1887-88 being reduced from Rx. 3,016,700 to Rx. 2,619,700,

3. As the process of compilation of the accounts of the year proceeded, the position was shown to have further improved by Rx. 238,000, making the probable deficit Rx. 2,381,700. This alteration of the Estimate was telegraphed to the Secretary of State in August 1888, and was adopted in the "latest estimate" laid before Parliament in the Under-Secretary of State's Financial Statement of September 1888. The probable deficit announced to Parliament was, however, Rx. 1,950,800, and not the sum of Rx. 2,381,700 just mentioned. The difference of Rx. 420,900 was due, as explained by Sir John Gorst, to an improvement in the English Account of Rx. 120,900, and to the inclusion as revenue of a special item,* then estimated at Rx. 300,000, representing the gain by exchange on the capital transactions of Subsidized Railways in England, which had been placed under a suspense head in the Revised Estimates pending the decision of the Secretary of State whether it properly formed an item of current revenue, or not.

4. On closing the Accounts of the year 1887-88 the actual figures proved to be, Revenue Rx. 78,759,744, Expenditure Rx. 80,788,576, and the deficit of 1887-88 is finally shown to be Rx. 2,028,832, being Rx. 68,032 more than the deficit as estimated in September last. The principal differences between the Revised Estimate as given in the last Financial Statement and the Actuals of 1887-88 are set out in the following statement, and complete details will be

* "I mentioned just now a sum of £300,000, which I said the Government had gained by exchange transactions. I must just explain how that arises. The Committee are, no doubt, aware that the Government have contracts with certain Railway Companies—the Southern Mahratta, the Indian Midland, and the Bengal-Nagpur—by which the Government undertake to transmit to India the capital of these Companies subscribed in London, which is required for expenditure in India, at a certain fixed rate of exchange. In the case of the Southern Mahratta money is transmitted by contract at 12 rupees per £1 sterling, in the case of the Indian Midland at 12½ rupees per £1 sterling, and in the case of the Bengal-Nagpur at 13 rupees per £1 sterling. The Committee will see that when exchange comes down below the rate named in the contract, the Government gain by the transaction. For instance, at the present time, the £1 sterling is nearly equivalent to 15 rupees in India, whereas the Government would only have to pay the Southern Mahratta Railway 12 rupees. So long as the rupee is lower than the exchange rate of the contract there is again, and that gain makes up this sum of Rx. 300,000."

found in the appropriation audit report published in the *Gazette of India* of 16th March 1889.

		1887-88.		Accounts Better.	Accounts Worse.	
		Revised Estimate.	Accounts.			
REVENUE.						
India (Imperial, Provincial, and Local)	Rx.	77,560,000	78,389,003	829,003	...	
England	£	258,200	261,047	2,847	...	
Exchange	Rx.	108,400	109,694	1,294	...	
TOTAL		Rx.	77,926,600	78,759,744	833,144	...
EXPENDITURE.						
India—						
Imperial	Rx.	37,405,500	37,201,016	204,484	...	
Provincial and Local	Rx.	21,536,500	21,361,271	175,229	...	
Adjustment of Provincial and Local	Rx.	+ 27,700	+ 370,591	...	342,891	
England	£	15,474,400	15,389,065	85,335	...	
Exchange	Rx.	6,499,200	6,400,633	32,507	...	
TOTAL		Rx.	80,943,300	80,788,576	497,615	342,891
DEFICIT		Rx.	3,016,700	2,028,832	987,868	

5. The Revenue in India (Imperial, Provincial, and Local) proved to be Rx. 829,003 more, and the Expenditure in India (Imperial, Provincial, and Local) Rx. 379,713 less than the estimate of March 1888. Allowing for the increase in the Provincial adjustment of Rx. 342,891, these figures give a net Imperial improvement of Rx. 865,825, and if we add the net improvement in the English Accounts, and under Exchange, of Rx. 122,043, we get a total improvement of Rx. 987,868, being the amount by which the actual deficit falls short of the estimated deficit of March last.

6. Of the increase of Revenue in India, Rx. 244,540 resulted from the gain by exchange on capital transactions of Subsidized Railways in England, which was not taken credit for in the Estimates for reasons already stated, and the balance Rx. 584,463 represents the actual improvement in Revenue. It has been explained on former occasions that the financial year terminates in the middle of the season of heavy revenue collections and large Railway receipts. A difference of a day in the payment of the instalments of Land Revenue due at the end of March may seriously affect the estimate of revenue for the year. If the Land Revenue is paid on 31st March, it appears as a receipt of the year 1887-88; if it is paid on 1st April it appears as a receipt of 1888-89. The estimated results are further liable to be falsified by an unexpected distribution of the Railway traffic between March and April. The months of March and April are also periods of heavy Public Works expenditure, and it is difficult to say beforehand how much of such expenditure will fall into March and how much into April. In fact, for the purposes of the Revised Estimate, the year could hardly end on a more inconvenient date than the last day of the month of March. If the variations from the Estimate occur under Provincial or Local heads the estimated surplus or deficit, which depends solely on Imperial revenue and Imperial expenditure, is not affected, but the total revenue and total expenditure recorded in the Accounts may be materially altered.

7. The improvement in the Revenue figures calls for no further remarks. The reduction of the Indian Imperial Expenditure below that of the Revised Estimate, amounting to Rx. 204,434 in all, was mainly due to a less expenditure of Rx. 115,963 on Special Defence Works, of Rx. 87,162 under Opium, of

Rx. 66,559 under Interest on ordinary Debt, of Rx. 49,937 under Military Works, and to an excess of Rx. 116,739 under working expenses of State Railways. The gain in the English Account was mainly due to reduced Military expenditure and to the resulting saving in exchange. The saving under Provincial and Local expenditure occurs mainly under Civil Works and Irrigation and, in a less degree, under charges for collection of Land and Forest Revenue.

8. The above explanations dispose of the Revenue and Expenditure Account of 1887-88, on the results of which depends the surplus or deficit of the year. The Capital Expenditure on Railways and on Irrigation Works constructed from loan funds amounted to Rx. 2,251,776 and Rx. 533,048 respectively, thus falling short of the anticipations of the Revised Estimates by Rx. 191,976, of which Rx. 122,224 was due to short expenditure on Railways and Rx. 69,752 to short expenditure on Irrigation. This result does not of course affect the question of surplus or deficit on the Revenue and Expenditure Account, and, as already stated, the final result of the year 1887-88 was a deficit of Rx. 2,028,832, including as expenditure Rx. 456,017 on account of Special Defence Works. Excluding the cost of these Works the deficit of 1887-88 was Rx. 1,572,815.

Section III.—Revised Estimates of 1888-89.

9. The Estimates of 1887-88 as originally framed in March 1887 showed a surplus of Rx. 16,700, representing practically a bare equilibrium of Revenue and Expenditure.

As I have just stated, the trifling surplus shown in the Budget Estimate of 1887-88 has proved, on closing the accounts of the year, to have become a deficit of Rx. 2,028,832.

The deterioration in the financial position manifested itself in the course of 1887-88, and led to steps being taken in the course of the year for increasing the revenue. Of the actual deficit, Rx. 1,059,000 were due to the conversion of the India 4 per cent. stock of £48,200,000 into $3\frac{1}{2}$ per cent. stock in consequence of the operation throwing on the Accounts of that year a charge of £1-7-6 per cent. which would otherwise have been paid in 1888-89. A further deterioration resulted from the decision to charge against Revenue the expenditure on Special Defence Works which had been treated in the Estimates as a charge against borrowed money, the additional charge imposed on the Revenue Account being Rx. 456,017. Other causes for apprehension were found in the fall in Exchange, the reduction in the net Railway revenue, the fall in the price of Opium, and increased Military expenditure in Burma. The position was deemed to be of a nature so serious that, as I have said, steps were taken towards the close of the year to add to the revenue by the imposition of fresh taxation. The measures adopted for this purpose were the following—

- (1) the raising of the rate of the duty on Salt from R2 to R2-8 a maund, with effect from the 19th January 1888 except in Burma where the rate was raised from 3 annas to R1 a maund;
- (2) the imposition of a duty on the import of petroleum with effect from the same date; and
- (3) the extension of the Income Tax Act to Lower Burma, from 1888-89.

These measures were estimated to produce about Rx. 1,900,000; but as they were introduced in the end of 1887-88 they had but little effect on the Revenue of that year.

10. The full effect of the measures just referred to would be felt in 1888-89, and the Estimates of that year showed a deficit of only Rx. 698,000 after including in the expenditure of the year a sum of Rx. 1,121,500 for Special Defence Works. If the expenditure on Special Defence Works had been

excluded the Estimates would have shown a surplus of Rx. 423,500. The financial position has, I regret to say, been again affected injuriously by various influences during the progress of the year. On the expenditure side we have had to allow for a considerable fall in Exchange. In the Estimates the rupee was taken at 1-4-9; the rate actually received has been 1-4-38, a fall of more than a half-penny per rupee, which adds Rx. 684,400 to the expenditure of the year. There has also been unforeseen expenditure, estimated at Rx. 387,500, on Military Expeditions—being Rx. 142,500 on the Black Mountain Expedition, and Rx. 210,000 on account of Sikkim, besides Rx. 35,000 on account of the Lushai Expedition. The Revenue Account has been affected by a reduction in the quantity of salt that has paid duty, and there have been short crops in some parts of India—a condition which exercises an injurious effect on the revenue generally.

In face of these adverse circumstances it will be a surprise to most people to learn that, including expenditure on Special Defence Works, we now estimate for a deficit of Rx. 201,700 as against the deficit of Rx. 698,000 which was anticipated in the Financial Statement of March last, and if the cost of Special Defence Works be excluded, for a surplus of Rx. 616,600 as against the previous estimate of Rx. 423,500. Although the improvement is due in some respects to what may be termed accidental and temporary causes, yet, on the other hand, some of the influences which have adversely affected the finances of the year are of a precisely similar character, and the final result is not unsatisfactory.

I shall now explain the various causes which have tended to modify the Budget Estimates of 1888-89.

11. The Revenue of the current financial year 1888-89 was estimated in March last at Rx. 80,010,500; it is now estimated at Rx. 81,585,500, an improvement of Rx. 1,575,000.

The Expenditure proper of 1888-89 was estimated at Rx. 81,192,100 and the Provincial adjustment at *minus* Rx. 483,600, giving a total charge against Revenue of Rx. 80,708,500, the deficit being Rx. 698,000. What is meant by a *minus* Provincial adjustment of Rx. 483,600 is that the total Provincial Expenditure of the year was estimated to exceed the total Provincial Revenue by Rx. 483,600, and this sum was consequently shown as a charge against the accumulated balances of former years, and not against current Provincial Revenue.

The Expenditure properly so called is now estimated at Rx. 81,584,100, and the Provincial adjustment at *plus* Rx. 203,100, giving a total charge against Revenue of Rx. 81,787,200, being an increase over the former estimate of Rx. 1,078,700. The increase of Revenue over the Estimate has exceeded the increase of Expenditure chargeable against that Revenue by Rx. 496,300, and the estimated deficit has been reduced by that amount and now stands at Rx. 201,700 instead of Rx. 698,000.

12. The increase of Revenue for which we have to account is Rx. 1,575,000, and it is due mainly to increases under the following heads:—

	Rx.
Receipts under Exchange	536,800
Railways	243,300
Interest	182,500
Forests	154,100
Land Revenue	111,800
Post Office, Telegraph, and Mint	109,100
Opium	107,000
Excise	96,200
Irrigation	80,200
Stamps	77,800
Assessed Taxes	56,800
TOTAL	1,755,600

The total increase under these heads comes to Rx. 1,755,600, and there are increases under other heads amounting in the aggregate to Rx. 283,200, and making the total increase of Revenue under certain heads no less than Rx. 2,038,800. On the other hand, there is a falling off of Revenue under certain heads amounting to Rx. 463,800; of this sum the falling off under Salt accounts for no less than Rx. 445,600, leaving Rx. 18,200 as the total falling off under the remaining heads. The net increase of Revenue, as already explained, is Rx. 1,575,000.

13. In attempting to present an intelligible statement of a subject so extensive and complicated as the financial position of British India, more would be lost than gained by going into minute details, and attempting to explain every petty fluctuation in Revenue and Expenditure due to ordinary causes. I shall, therefore, confine myself to dealing with those variations in Revenue or Expenditure which are due to important or special causes, and which have had a perceptible influence on the financial results of the year.

14. The head under which the greatest increase of Revenue is anticipated is Exchange, and the increase is no less than Rx. 536,800.

The receipts under Exchange arise from the net gain accruing to Government in consequence of certain remittance transactions being carried out by it, under contract or as concessions, at a rate of exchange different from the average rate obtained by the Secretary of State by the sale of bills and telegraphic transfers on India. These receipts occur chiefly in connection with the contracts with Guaranteed and Subsidized Railways, with transactions with Her Majesty's Imperial Government, with family remittances of officers serving in India, and with remittances for the purchase of stores through the Secretary of State for Local Bodies and Native States.

The very large amounts of revenue accruing in this way in the current and past years have been due almost entirely to the heavy transactions of the Subsidized Railway Companies. Transactions are carried out at contract rates which are more favourable than the market rates, and a gain is made in this way which increases as the market rate falls below the contract rate. Of course, this is not a source of gain to which we can permanently look forward, and we run the risk of loss when the reverse transaction takes place, as well as when the rate of exchange is rising instead of falling.

The large difference between the Budget and Revised Estimates of the current year under this head is due partly to the fall in the rate of exchange since the Budget Estimate was prepared, but mainly to no provision having been made in the Budget Estimate for the gain, now estimated at Rx. 265,000, accruing from the payments made to the Railway Companies in England, as the question whether this should be treated as current revenue was under the consideration of the Secretary of State at the time the Estimates were prepared. The gain accrued mainly in connection with transactions relating to the Indian Midland, the Bengal-Nagpur, the Southern Mahratta, and the various Guaranteed Railways.

15. Increased Railway receipts account for an improvement of Rx. 243,300, and, as the receipts under this head are intimately connected with the expenditure on working expenses and surplus profits of Guaranteed Companies, I propose to deal with both the Revenue and the Expenditure at the same time, thus anticipating to some extent what it would otherwise be necessary to say hereafter. The improvement in Railway Revenue amounts to Rx. 243,300, but there is an increase of Rx. 393,300 in Expenditure (including Exchange), so that the net result in the Railway Account is a deterioration of Rx. 150,000.

The following is a statement of the increase or decrease under the Revenue heads of the Railway Account:—

	Increase + and Decrease— Rx.
State Railways (gross receipts)	—500
Guaranteed Companies (net traffic receipts)	+ 247,500
Subsidized Companies (repayments of advances of interest)	—3,700
TOTAL	243,300

The gross earnings of State Railways are almost the same as in the original Estimate, but there are considerable increases and decreases in the case of particular lines.

The main fluctuations are as follows:—

<i>State Railways (gross receipts)—</i>	Increase. Rx.	Decrease. Rx.
East Indian	...	250,000
North-Western	150,000	...
Rajputana-Malwa	95,000	...
Eastern Bengal	70,000	...
Bengal-Nagpur	13,500	...
Indian Midland	12,500	...
Tirhoot	...	25,000
Oudh and Rohilkhund	...	20,000
Southern Mahratta	...	17,500
Burma	...	12,500
Toung-hoo-Mandalay	...	10,000
	341,000	335,000
<i>Guaranteed Companies (net traffic receipts)—</i>		
Great Indian Peninsula	270,000	...
South Indian	27,500	...
Madras	25,000	...
Oudh and Rohilkhund	...	60,000
Bombay-Baroda	...	15,000

The serious falling off on the East Indian Railway is ascribed to a variety of causes, amongst which may be enumerated the cessation of an abnormal traffic in the previous year caused by scarcity in the North-Western Provinces, a continued falling off in a long lead traffic of wheat and grains from Upper India, certain writes-back due to overcharges, and, possibly, a diversion of traffic consequent on the opening of the Indian Midland Railway.

On the other hand, the grain traffic of the North-Western Railway, which fell off so much in the previous year, has revived to a great extent; the Rajputana-Malwa and Eastern Bengal Railways have both had prosperous years,—the jute season having been extremely favourable for the latter Railway.

16. The total increase of expenditure in the Railway Account amounts to Rx. 393,300, which is mainly due to the loss on sterling payments owing to the fall in Exchange.

The rupee expenditure in India has only increased by Rx. 86,400, and the expenditure in England by only £37,100 (true sterling), but the conversion of the sterling payments on account of interest and annuities (which amount to £5,652,600 (true sterling)) into rupees at a lower rate of Exchange than was taken in the Budget Estimate, raises the total increase to no less than Rx. 393,300.

It should also be explained that a more unfavourable exchange adds to the working expenses, under the head of Indian expenditure, by increasing the

rupee price of stores procured from England, though, owing to the system of accounting, this factor does not appear separately in the Accounts.

It is possible that up to the present this loss by the fall in exchange may have been to a great extent met by a corresponding fall in English prices; but with prices constant, it is obvious that an unexpected fluctuation in exchange would have a considerable effect on working expenses.

17. The increased receipts under Interest appear in the Home Accounts, and are due to the Secretary of State having, as explained hereafter, raised the loan required for purchase of the Oudh and Rohilkhand Railway much earlier than it was required. This had the effect of placing a large cash balance at his disposal, most of which he was able to lend out temporarily at high rates of interest.

18. The increase of Revenue under Forests is Rx. 154,100, but there is an increase of Expenditure on the other side of the Account amounting to Rx. 39,700, and making the net improvement Rx. 114,400. This increase is due mainly to increased receipts in Upper and Lower Burma. The increase in Upper Burma is Rx. 81,500, and includes a payment of Rx. 37,700 by the Bombay-Burma Trading Company on account of previous years. The increase in Lower Burma amounts to Rx. 84,700. The increased expenditure is mainly due to the payment of Rx. 43,400, to the Trading Company just referred to, in satisfaction of a claim against the late Government of Upper Burma, and of Rx. 10,000 on account of expenditure incurred by the Company for guards owing to the disturbed state of the country.

19. In the Budget Estimate for 1888-89, the total Land Revenue, including the portion due to Irrigation, which is shown in the Estimates under the Irrigation head of account, was Estimated at Rx. 23,680,800. The Revised Estimate now shows the following increases and decreases :—

Increase.		Decrease.	
	Rx.		Rx.
India	3,500	Lower Burma	71,500
Central Provinces	14,600	Bengal	21,000
Upper Burma	36,200	North-Western Provinces and	
Assam	15,700	Oudh	40,000
Punjab	14,500		
Madras	78,500		
Bombay	103,100		
		TOTAL	132,500
TOTAL	266,100		
Deduct decrease	132,500		
Net increase	133,600		

Considering the magnitude of the Revenue under this head in the different Provinces, the various items of increase and decrease are of little importance, with the exception of the increases of Rx. 103,100 in Bombay, of Rx. 78,500 in Madras, and of Rx. 36,200 in Upper Burma, and the decrease of Rx. 71,500 in Lower Burma. The decrease in Lower Burma is due entirely to the postponement of the date of the Land Revenue demand in two Districts, which transfers Rx. 87,000 from 1888-89 to 1889-90. The increase in Bombay is stated to be due to prompt realisation of the demand; that in Madras is due to land newly brought under cultivation having raised the demand of the year and to expected advance collections, and in Upper Burma to growing receipts in that Province as order is established. The decrease in Bengal and the North-

Western Provinces reflects the influence of an unfavourable season and poor crops in some places.

20. The increase of Revenue under the group which comprises Post Office, Telegraph and Mint is made up as follows:—

	Rx.
Post Office	49,800
Telegraph	33,400
Mint	25,900
TOTAL	109,100

The increased revenue of the Post Office is due to the steady growth of the Department; the receipts of the Telegraph Department have increased from a similar cause and from the extension of private lines; while the increased revenue of the Mint is due to a larger amount of copper coin passing into circulation than was taken credit for in the Estimates.

21. The increase of Rx. 107,000 in receipts from Opium is entirely due to the rise in the price of the Bengal drug. The increased revenue from this source alone has been Rx. 444,600, against which has to be set a reduction of Rx. 333,000 in duty on exports of Malwa Opium and a small falling off of Rx. 4,600 under other heads. The average price of Bengal Opium has been Rs. 1,120, as against an estimate of Rs. 1,042. In the Budget Estimate it was anticipated that duty would be paid on 35,350 chests of Malwa Opium. It is now expected that duty will be paid on only 30,300 chests. The rise in the price of the Bengal drug, and the reduced exports of Malwa, appear to have been due to short crops both in China and Malwa.

22. The increase of Rx. 96,200 in Excise Revenue is the net result of the following increases and decreases in the different Provinces:—

	Increase. Rx.		Decrease. Rx.
India	1,700	Central Provinces	6,000
Lower Burma	42,000	Upper Burma	12,000
Bengal	5,000	Assam	1,200
Punjab	10,700	North-Western Provinces and Oudh	11,000
Madras	40,000		
Bombay	27,000		
TOTAL	126,400	TOTAL	30,200

The increase in Lower Burma is due to an enhancement of the rate of duty, in Madras to the extension of the stricter system of excise, and the introduction of the tree-tax system, and in Bombay and the Punjab to expansion of the revenue due to a good season and general prosperity.

23. The increase under Irrigation is Rx. 80,200, but there is an increase of expenditure on the other side of the Account amounting to Rx. 48,500, making the net improvement Rx. 31,700. The increase in Revenue is mainly due to higher direct receipts in the North-Western Provinces and Punjab and an increase in Madras of the portion of the Land Revenue due to Irrigation, and in the Punjab to the increased area under Irrigation from new Canals.

24. The increase in Stamps of Rx. 77,800 is distributed between all Provinces except Bengal, where a reduction of Rx. 20,000 is expected.

25. The increase of Rx. 56,800 in Assessed Taxes is mainly due to the fol-

lowing changes: In the "India" Account an increase of Rx. 23,100 chiefly in interest on Government securities; in Bengal Rx. 5,000 due to revision of assessments and realization of arrears: in Madras Rx. 10,000 from revision of assessments, and in Bombay Rx. 9,200.

The year 1887-88 was the second in which the Income Tax of 1886 was in operation, and though I have already completed the examination of the Accounts of that year in another place, it may be of interest if I state here that the smoother working of the administrative machinery is indicated by the reduction, in 1887-88, in the number of objections from 100,428 to 72,571, in the amount refunded from Rx. 27,067 to Rx. 19,949, and in the cost of collection from Rx. 50,157 to Rx. 28,679. The net collections amounted to Rx. 1,382,808, and exceeded those of the previous year by Rx. 105,297.

26. The estimated falling off in the Salt Revenue is Rx. 445,600, and it is due to a reduction in the quantity of salt on which duty was paid. The question of the causes which have brought about this reduction is of importance, because it has followed the increase of duty which took place towards the close of last year. I shall deal specially with this matter hereafter.

27. Turning to the Expenditure side of the Account, we find a total increase in Expenditure proper of Rx. 392,000, as well as an alteration in the Provincial adjustment of Rx. 686,700, the result appearing as an increase on the whole Account of Rx. 1,078,700.

It will be convenient, in the first place, to divide the total increase of Expenditure into its three component parts of (1) rupee expenditure in India, (2) sterling expenditure in England, and (3) Exchange.

In the Indian or rupee expenditure there has been an increase of Rx. 208,800 in Imperial expenditure and a reduction of Rx. 254,400 in Provincial expenditure. In the English or sterling expenditure there is a decrease of £168,400 (true sterling), and notwithstanding this reduction in the gold payments, an increased charge on account of Exchange of no less than Rx. 606,000. If the sterling expenditure had equalled the Estimate, the increased charge for Exchange would have been Rx. 684,400. This increased charge on account of Exchange is due of course to the Budget Estimates having been calculated in March last at an exchange of 1s. 4'9d. per rupee, while in the Revised Estimate we have only been able to take 1s. 4'38d.

28. The principal heads under which increases of expenditure have occurred are the following:—

	Increase. Rx.
Army	402,500
Railway Revenue Account	393,300
Interest on debt	189,100
Opium	93,800
Superannuation Allowances and Pensions	88,800
Political	51,800
Forests	39,700
Irrigation	48,500
TOTAL	1,307,500

The aggregate increase under these heads comes to Rx. 1,307,500. Minor increases under other heads come to Rx. 166,700, making a total increase of

Rx. 1,474,200. Against this figure must be set decreases amounting to Rx. 1,082,200, of which the following are the most important:—

	Decrease. Rx.
Special Defence Works	303,200
Civil Works	221,600
Land Revenue	145,200
Stationery and Printing	71,000
TOTAL	<u>741,000</u>

The explanations of the increased expenditure under the Railway Revenue Account and Forests have already been given.

29. The increased cost under Army is accounted for by an increase of Rx. 210,000 in India, of £16,000 (true sterling) in England, and of Rx. 176,500 for Exchange. The increase in India is due to the Sikkim, Black Mountain, and Lushai Expeditions already mentioned, to the rupee payments to British Troops having been increased by the fall in the rate of Exchange, and to the introduction of the practice of fixing the rate of Exchange for the issue of pay to British troops serving in India for the half-year only, instead of for the whole year, and to higher expenditure on account of dearness of provisions and forage (including compensation paid to Native Troops on this account). These increases were balanced to some extent by considerable savings in Military expenditure in Burma.

30. The increased charge of Rx. 189,100 on account of Interest on debt is made up of an increase of £68,100 (true sterling) in England, and a decrease of Rx. 27,400 in India, *plus* an increase of the charge for Exchange amounting to Rx. 148,400. The increase in the English sterling payment is due to the inclusion, under this head, of so much of the interest on the sum raised for the purchase of the Oudh and Rohilkhand Railway as was not chargeable to the Railway Revenue Account, and there is a corresponding receipt arising from the investment by the Secretary of State of a portion of his surplus cash balance owing to the favourable condition of the money market. The loan was raised in April 1888 and payment was not due till 1st January 1889, except in the case of some of the debenture loans which matured intermediately. Obviously, therefore, the Railway Revenue Account could not be charged with the interest, for the period April to 31st December, on any portion of the loan that was not applied to pay off debentures at maturity.

31. The increase in the charge for Opium is due to a larger crop than was anticipated, and the increase under Superannuation Allowances and Pensions of Rx. 88,800 is due, to the extent of Rx. 72,800, simply to the increased exchange on the sterling payments made in England.

The increased Political charge of Rx. 51,800 is chiefly due to the payment of arrears of the subsidy of the Amir of Afghanistan, as well as to an advance payment on the same account of Rx. 20,000.

The increase in expenditure under Irrigation is the net result of a great many variations, amongst which may be mentioned a heavy increase in the Punjab (Rx. 26,300) to repair damages by flood, and the classification of the Khushdil Khan Reservoir (Rx. 26,124) in Biluchistan as a work to be constructed from Revenues instead of from Loan Funds, as was originally intended.

32. The decrease of Rx. 303,200 in the estimated expenditure on Special Defence Works is mainly due to a decrease in the estimated expenditure in England of £186,300 (true sterling) caused by the fact that payments for heavy guns for arming the Indian defences were not made as rapidly as was expected.

33. The decrease in the expenditure on collection of Land Revenue is distributed over the several Provinces in the following manner:—

	Decrease. Rx.
India	600
Central Provinces	24,900
Upper Burma	4,000
Lower Burma	16,100
Assam	4,000
Bengal	8,300
North-Western Provinces and Oudh	49,500
Punjab	12,300
Madras	32,700
England	200
Exchange	100
TOTAL	152,700

Against this decrease is to be set an increase of Rx. 7,500 in Bombay. In the Central Provinces the saving is partly due to low expenditure on Survey and Settlement Operations and partly to the transfer of Forest Survey Charges to the head of Forests. In Upper Burma it is due to provision having been made for reorganisation of the Commission from 1st April, whereas it actually took effect from 1st December. In the North-Western Provinces it is chiefly in Survey and Settlement Charges owing to cessation of operations in certain Districts. The saving in the Punjab also occurs in Survey and Settlement expenditure, and that in Madras is due to the revision of Revenue Establishments not having been carried out as intended.

34. The reduction in cost of Stationery and Printing is due to the demand for stores from England having been less than was anticipated.

The reduced Estimate of Expenditure under Civil Works is due; under Imperial (Rx. 31,800), to short outlay in Upper Burma and to the non-completion of the Surveyor General's Office in Bengal and to payments in England for Light-houses not having been made to the full extent anticipated; under Provincial, to outlay in the Central Provinces (Rx. 37,600) having been postponed; while in Bombay the expenditure appears to have been over-estimated (Rx. 53,300). The expenditure from Local Funds in Bengal by Local Boards was also over-estimated (Rx. 81,300).

35. The alteration in the Provincial adjustment arises in the following manner:—

The Original Estimate of Provincial Revenue was Rx. 21,668,100, and of Expenditure Rx. 22,151,700, giving a Provincial deficit of Rx. 483,600, which represents the Provincial adjustment of the Budget Estimate of 1888-89.

The Provincial Revenue of the year is now taken at Rx. 22,100,400, and the Provincial Expenditure at Rx. 21,897,300, giving a surplus on Provincial Account of Rx. 203,100, which represents the Provincial adjustment of the Revised Estimate.

36. The outlay on Railways (not charged against Revenue) has fallen from Rx. 3,444,500, as estimated in the Budget, to Rx. 1,364,800, as provided in the Revised Estimate. The greater portion of this apparent lapse, however, is nominal, and is due to the transfer from the State Railway account of the following sums—

	Rx.
Past outlay incurred by the State on the Sindia State Railway transferred to the Capital Account of the Indian Midland	921,000
Katni-Umaria Railway transferred to the Capital Account of the Bengal-Nagpur	485,700

But, apart from this, the expenditure has fallen short of the provision to the extent of about Rx. 673,000, the principal causes being the following: Rx. 200,000 were provided for the re-purchase by the State from the Bengal-Nagpur Railway Company of the old metre-gauge material of the Nagpur-Chhattisgarh line on the conversion of the gauge having been completed. Up to date the rolling stock only has been taken over, and for this a purchaser has been found in the Southern Mahratta Railway Company. The permanent-way and other metre-gauge materials have not yet been valued, so that the whole provision in the Budget has practically proved unnecessary.

There have been further heavy lapses in the provision for the following items, which may be approximately stated, thus—

	Rx.
Bolan High Level Line	147,500
North-Western Railway (including Jhelum-Pindi gradients) .	143,000
Kandahar Reserve, due to heavy issues to the Chaman	
Extension	93,000
Sind-Pishin Railway	67,000
Sind-Sagar Railway	63,000
Bellary-Kistna	25,000
Jammu-Kashmir	20,000

There have also been small excesses and lapses on other lines which it is unnecessary to detail. It was found possible to provide about Rx. 90,000 for expenditure on the Villupuram-Dharmavaram line just commenced, and also for an increased outlay on the Chenab Bridge.

37. The reduced estimate of Expenditure under Irrigation Capital expenditure from loan funds (Rx. 107,000) is mainly due to the transfer of the Kushdil Khan Reservoir from this head to works chargeable to ordinary revenues (Rx. 26,124) and to the inability of the Executive Engineers in the North-West Provinces and Oudh to spend the full grants provided on the Jani Escape, Ganges Canal, and Nadrai Aqueduct (Rx. 63,200).

Section IV.—Estimates of 1889-90.

38. The Revenue of the coming year 1889-90 is estimated at Rx. 82,935,300, and the total Expenditure at Rx. 83,469,800.

The Provincial adjustment for the year is estimated at *minus* Rx. 640,800, and consequently the expenditure chargeable against the Revenue of the year is Rx. 82,829,000, and the estimated surplus is Rx. 106,300. This surplus is obtained after including in the expenditure of the year a sum of Rx. 1,102,900 on account of the cost of Special Defence Works. Exchange has been taken at *1s. 4'38d.* = 1 rupee.

A comparison of the Budget Estimates of 1889-90 under the different heads with the Budget Estimates of 1888-89 will show the progress of Revenue and Expenditure during the year which is now drawing to a close.

39. Before, however, proceeding with this comparison, it is necessary to give some explanation of a special arrangement which has had a considerable influence on the Estimates of the coming year. It was explained in the Financial Statement for 1887-88 that the Provincial Contracts had been renewed with Local Governments for a further period of five years from 1st April 1887. The average annual gain to Imperial Revenues during the period of revision was stated to be Rx. 550,000, in addition to which, a greater share in the improvement of the revenue was secured under the new arrangements. It has been explained elsewhere in this Statement that the continued fall in exchange and growth of Military expenditure compelled the Government to raise the duty on salt and to impose

a tax on imported petroleum. The Secretary of State, in sanctioning this additional taxation, examined and reviewed the financial relations between the Imperial and Provincial Governments, and pointed out the inequality of the existing arrangements which secure freedom from financial difficulties to Local Governments, while the Supreme Government may be passing through a phase of acute embarrassment. The Government of India was requested to reconsider the propriety of arrangements which protected Local Governments from sharing in the financial responsibilities of the Empire, and from contributing to their relief.

Proposals for an alteration in the financial relations between the Supreme and Local Governments, which virtually had the effect of terminating the Provincial Contracts of 1887-88, were made on 2nd October last. These proposals met with much opposition, and it was decided to reserve for future determination a decision on the questions involved. It was, however, settled as a temporary expedient, that each Local Government, except the Punjab, should make a contribution in aid of Imperial Revenues in 1889-90. The total of this contribution is Rx. 740,000, and, with scarcely an exception, Provincial resources are so ample, that the contribution has been made without seriously affecting the financial position of any of the Local Governments.

The contributions made by the several Local Governments are as follows :—

	Rx.
Central Provinces	30,000
Burma	50,000
Assam	10,000
Bengal	100,000
North-Western Provinces	200,000
Madras	175,000
Bombay	175,000
TOTAL	740,000

In the case of the North-Western Provinces and Oudh and Lower Burma the contributions will be permanent. In the former case the Local Government will be reimbursed its contribution by receiving the proceeds of the Patwari cess now about to be re-imposed; in the case of Lower Burma the financial position of the Province had so far improved in recent years that a special annual grant of Rx. 47,900, made to it in 1887-88, has been simply resumed.

The important and difficult question of the nature of the future financial relations between the Supreme and Local Governments remains for future consideration.

40. The Revenue of the year 1888-89 was estimated in March last at Rx. 80,010,500, and the Revenue of 1889-90 is now estimated at Rx. 82,935,300. The increase is Rx. 2,924,800.

The following are the principal heads under which the increase occurs:—

	Increase. Rx.
Railway Account	1,501,800
Land Revenue	301,200
Provincial Rates	244,700
Post Office, Telegraph, and Mint	197,400
Irrigation	130,600
Excise	117,800
Receipts under Exchange	112,300
Stamps	105,100
Forest	98,000
Assessed Taxes	63,500
Customs	49,300
TOTAL	2,921,700

The total increase under the heads just specified comes to Rx. 2,921,700, leaving a balance of Rx. 3,100, which is the net result of variations under other heads of which the most important are, a decrease of Rx. 193,900 under Opium and of Rx. 92,600 under Salt.

41. In the Budget Estimate of 1888-89 the receipts from Railways were estimated at Rx. 15,184,700. For 1889-90 they are estimated at Rx. 16,685,500, giving the increase of Rx. 1,501,800. If we consider the expenditure side of the Account, however, we find that the estimated expenditure of Rx. 17,299,600 in 1888-89 has risen to Rx. 18,713,100 in 1889-90, showing an increase of Rx. 1,413,500; the net improvement in the Railway Revenue Account is, therefore, only Rx. 88,300.

42. The variations in receipts of the Railway Account fall under the following heads:—

	Increase+ Decrease— Rx.
State Railways (gross receipts)	+1,362,600
Guaranteed Companies (net traffic receipts)	+155,000
Subsidized Companies (repayment of advances of interest)	—15,800
TOTAL	Rx. 1,501,800

The increased receipts of State Railways shown in the above figures are not altogether real, as they are exaggerated by the transfer of the Oudh and Rohilkhand Railway to this head from that of Guaranteed Railways. The line was purchased by the State on 1st January 1889, so that the transactions relating to it, which were entered in the Budget of 1888-89 for nine months under Guaranteed Railways and for three months under State Railways, now appear in the Budget for 1889-90 wholly in the latter category.

The principal increases and decreases of receipts occur in connection with the following lines:—

STATE.	Increase+ Decrease— Rx.
East Indian Railway	—240,000
Rajputana-Malwa	+100,000
Bengal-Nagpur	+95,000
Toung-hoo-Mandalay	+85,000
Eastern Bengal System	+90,000
Oudh and Rohilkhand	+550,000
Indian Midland	+400,000
North-Western Railway	+200,000
Mysore Railway	+54,600
TOTAL	1,334,600

GUARANTEED.	(Net receipts.) Rx.
Madras	20,000
South Indian	40,000
Bombay Baroda	15,000
Great Indian Peninsula	310,000
Oudh and Rohilkhand	—230,000
TOTAL	+155,000

The cause of the increase and decrease in the case of the Oudh and Rohilkhand line has been explained. In the case of the Indian Midland, Bengal-Nagpur, Tounghoo-Mandalay, and Mysore it is due to the opening of additional lengths of line.

On the remaining lines noticed, the estimate has been fixed principally on a consideration of the current year's results. The very serious falling off on the East Indian Railway has been explained in dealing with the Revised Estimate. The opening of the Indian Midland will probably still further affect the receipts, but to what extent it is impossible to foretell.

The falling off is fortunately more than covered by the increase on the Great Indian Peninsula line. The estimated gross receipts of this line show an anticipated increase of Rx. 400,000 over the Budget of the year about to close; the estimate is based on the traffic of the past twelve months, which has shown a steady improvement, likely not only to be maintained but to be still further augmented by the opening of the Indian Midland and Bengal-Nagpur Railways. The opening of the Indian Midland may, on the other hand, tend to reduce the earnings of the Rajputana-Malwa and Bombay Baroda lines, so that there is considerable uncertainty in framing the Estimates this year of individual lines: taken as a whole the estimate is likely to prove a fairly correct one.

To meet the increased traffic on the Great Indian Peninsula Railway, it has been necessary to raise the estimate of Working Expenses by Rx. 90,000, showing a net increase of Rx. 310,000.

43. Turning to the Expenditure side of the Account, it will be found that there has been an increase of Rx. 1,177,900 in the Indian or rupee portion of the transactions, a decrease of £11,600 (true sterling) in the English expenditure, and an increased charge of Rx. 247,200 on account of Exchange.

The increase in working expenses of State Railways is mainly due to the Oudh and Rohilkhand Railway being treated as a State line for the whole year, to the opening out of new lines, and to increase of traffic on lines already open.

An item appears for the first time in the Estimates, namely, "Interest chargeable against Companies for advances of Capital." It represents interest on moneys, raised directly by the Secretary of State under the provisions of the Oudh and Rohilkhand Railway Purchase Act, to meet expenditure incurred by Companies in preference to allowing Companies to borrow themselves. It is found that Capital can be raised on more favourable terms in this way.

The increase in the charge against Revenue for Exchange is wholly due to the fall in value of the rupee, the estimated sterling expenditure, other than on account of Revenue stores, being actually less than in the current year; in addition to the amount shown on this account, Rx. 247,200, a large sum, representing a further loss, is concealed in the working expenses, as explained in dealing with the Revised Estimate.

44. Considering the very heavy increased burdens on account of the fall in exchange, and bearing also in mind the fact that in recent years a very large amount of Capital has been expended on lines for the defence of the Frontier, which cannot be expected to prove remunerative, a net improvement, though only of Rx. 88,300, cannot be considered unsatisfactory.

The rapidity with which the construction of Railways has been pushed on, and the influence of the fall in exchange, had, however, an injurious influence

on the net results of the Railway Revenue Account in recent years, as will be seen from the following figures :—

	Net Receipts+ Net Expenditure— Rx.
1880-81	—1,044,203
1881-82	—285,955
1882-83	—1,306,194
1883-84	—305,239
1884-85	—1,051,751
1885-86	—731,713
1886-87	—1,188,668
1887-88	—2,122,386
1888-89 (Revised Estimate)	—2,264,900
1889-90 (Budget Estimate)	—2,026,600

The net loss on the Railway Account has increased from Rx. 1,044,203 in 1880-81 to Rx. 2,026,600 in the Estimates of 1889-90.

The following figures show the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880 :—

Date.	No. of miles open.	No. of miles under construction.
31st March 1880	8,382	1,037
1881	9,134	539
1882	9,437	1,155
1883	9,748	1,552
1884	10,188	2,185
1885	10,824	2,809
1886	11,173	2,969
1887	12,000	2,557
1888	12,918	1,882
1889 (Revised Estimate)	13,671	1,438

Between March 1880 and March 1889 the number of miles open has increased from 8,382 to 13,671, or by more than 63 per cent.

TOTAL CAPITAL EXPENDITURE.

	State Railways.	State Railways constructed through the agency of Companies.	Guaranteed lines.	Total.	Annual Progress.
To end of—	Rx.	Rx.	Rx.	Rx.	Rx.
1879-80	28,007,395	...	96,829,969	124,837,364	...
1880-81	67,224,624	...	66,348,478	133,573,102	8,735,738
1881-82	70,569,867	...	67,021,756	137,591,623	4,018,521
1882-83	72,800,428	468,270	67,431,448	140,700,146	3,108,523
1883-84	76,653,281	704,155	68,769,369	146,126,805	5,426,659
1884-85	81,389,391	3,126,906	69,904,427	154,420,724	8,293,919
1885-86	90,863,111	4,775,059	67,883,682	163,521,852	9,101,128
1886-87	108,456,220	7,915,378	57,046,325	173,417,923	9,896,071
1887-88	110,788,941	12,979,680	57,694,898	181,463,519	8,045,596
1888-89 Revised	122,507,721	18,254,330	49,116,331	189,878,382	8,414,863
1889-90 Budget	126,079,721	20,890,990	49,840,731	196,811,442	6,933,060

The average yearly expenditure of capital on Railways has been Rx. 7,197,000.

45. Land Revenue (including the portion due to Irrigation) is estimated to increase by Rx. 340,300, distributed in the following manner :—

	Increase. Rx.
India General	3,400
Central Provinces	29,300
Lower Burma	81,400
Upper Burma	68,300
Assam	10,700
North-Western Provinces and Oudh	47,200
Punjab	36,700
Madras	28,600
Bombay	50,700
TOTAL	Rx. 356,300
Deduct falling off in Bengal	16,000
NET INCREASE	340,300

Rx. 39,100 of the increase is credited as irrigation revenue. In the Central Provinces, North-Western Provinces, and the Punjab the increases are due to settlement operations, and in the case of the last-mentioned Province also to collection of arrears. A large portion of the increase in Lower Burma is due to the postponement of the demand from the current year, and the remainder to revised assessments, and to the resumption from certain Local Funds of receipts which they formerly obtained, a fixed contribution being given them as compensation. The increase in Madras is due to a higher percentage of collections being anticipated, and in Bombay to reduction of arrears and suspensions. In Upper Burma the increase is due to the gradual development of the country.

Provincial rates are estimated to increase by Rx. 244,700, due almost entirely to the receipts expected from the re-imposition of the Patwari cess. The Revenue classed under this head is appropriated to Local purposes and shown in the Local column in the Estimates.

46. The receipts under Irrigation are expected to increase by Rx. 130,600, but there is an increased charge of Rx. 32,400, giving a net improvement of Rx. 98,200.

The increase in Revenue is due to increase of direct receipts from Irrigation in the North-Western Provinces and the Punjab, and to an increase in the Land Revenue due to Irrigation in Madras and Bombay. The increased expenditure is chiefly due to increase in the charge for interest owing to additional capital expenditure.

47. Post Office, Telegraph, and Mint—The net account of these Departments stands as follows :—

	Net Estimate, 1888-89. Surplus + Deficit— Rx.	Net Estimate, 1889-90. Surplus + Deficit— Rx.	Improvement. Rx.
Post Office	—118,100	—54,800	+63,300
Telegraph	—36,700	—10,300	+26,400
Mint	+103,900	+125,500	+21,600
TOTAL	—50,900	+60,400	+111,300

The improvement in the case of the Post Office is due to steady progress of the Department. The figures just given do not profess to be a strict Profit and Loss Account of the working of the Departments concerned. They represent merely the difference between the Revenue and Expenditure as recorded in the

Accounts and Estimates, but they are sufficient for the purpose of indicating the financial progress of the Departments.

48. The increase of Rx. 117,800 in the case of Excise and of Rx. 105,100 in the case of Stamps is generally distributed over the several Provinces with the exception of Bengal, where a decrease of Rx. 50,000 in Excise revenue is anticipated on the ground that the unfavourable crops and the changes which are being introduced in the management of the Excise may have an unfavourable effect on the Revenue for a time.

49. The increase in Customs (Rx. 49,300) is mainly due to large exports of rice anticipated from Burma in 1889-90.

The Petroleum tax when it was first imposed was expected to give a Revenue of Rx. 100,000 on a total import of 32,000,000 gallons. It is expected to give in the current year a Revenue of Rx. 115,000 on an import of 38,000,000 gallons. And for 1889-90 it is expected to give Rx. 120,000.

50. I have already explained the nature of the Receipts under Exchange. In the Budget Estimate of 1888-89 these Receipts were estimated at Rx. 415,000; in the Revised Estimate for that year the figure has been raised to Rx. 951,800, due largely to the addition of a credit now estimated at Rx. 266,000 which was not included in the Original Estimate owing to a difference of opinion as to the proper method of dealing with it in the Accounts. The estimate of these receipts in 1889-90 is Rx. 527,300. The large decrease is due to reduced capital expenditure on some of the Subsidized Railways now approaching completion.

51. In the case of Forests the improvement expected in Revenue is Rx. 98,000, against which must be set an increase of expenditure amounting to Rx. 30,700, giving a net improvement of Rx. 67,300. This improvement is due to increased Revenue in Upper and Lower Burma.

52. Under Assessed Taxes the increase of Revenue is expected to be Rx. 63,500. The expectation of an increase is based on the results of the current year.

53. The decrease of Rx. 193,900 under Opium is due to an increase of Rx. 159,600 under Bengal opium, the selling price having been taken at Rs. 1,070 instead of Rs. 1,042 as in the current year's Estimates, and to a decrease of Rx. 347,000 under Malwa opium owing to an expected reduction in the number of chests exported, from 35,350 to 30,000.

54. For Salt we have taken a moderate estimate of Rx. 8,029,900, which is Rx. 353,000 more than the Revised Estimate, and Rx. 92,600 less than the Budget Estimate for the current year. A large increase over the receipts of the current year is expected, as the falling off this year is mainly due to unfounded rumours of an immediate reduction of the duty.

55. The Expenditure of 1889-90 is estimated at Rx. 83,469,800 as compared with an estimated expenditure of Rx. 81,192,100 for 1888-89, showing an increase of Rx. 2,277,700 which requires explanation.

The Provincial Adjustment is *minus* Rx. 640,800 as against an adjustment of *minus* Rx. 483,600 in the Estimates of 1888-89.

The increase of Rx. 2,277,700 is made up of an increase of Rx. 1,651,500 in the rupee portion of the Account, of a decrease of £39,700 (true sterling) in the Home Account, and of an increase of Rx. 665,900 in Exchange. The increase in Exchange of Rx. 665,900 is almost entirely due to the fall in the value of the rupee; the alteration in the rate of exchange for converting the pay of the British troops which is fixed in gold but payable in rupees, adds an additional charge to the Military expenditure of about Rx. 195,000, so that the additional expenditure for which the Government of India has to provide has been increased in one year by Rx. 860,900 on account of the fall in Exchange.

56. It will facilitate explanation of the various increases or decreases, if the heads of expenditure are dealt with in the first instance according to the grouping which is generally adopted in the Accounts.

The following statements show the groups under which (I) increases and (II) decreases have occurred :—

I.		Expenditure Increased.
		Rx.
Railway Revenue Account		1,413,500
Army		1,005,700
Salaries and Expenses of Civil Departments		192,900
Post Office, Telegraph, and Mint		86,100
Irrigation		32,400
Famine Relief and Insurance		27,300
	TOTAL	2,757,900

II.		Expenditure Decreased.
		Rx.
Interest		149,800
Direct demands on the Revenue		133,000
Buildings and Roads		110,500
Miscellaneous Civil Charges		34,700
Construction of Railways (charged against Revenue)		33,600
Special Defence Works		18,600
	TOTAL	480,200

The aggregate of increases is Rx. 2,757,900 and of decreases Rx. 480,200, giving a net increase of Rx. 2,277,700.

57. The causes of the increase under Railway Revenue Account, Post Office, Telegraph and Mint, and Irrigation have already been explained.

By far the most important of the other increases is that under Army. The total increase of Rx. 1,005,700 is made up of an increase in rupee expenditure of Rx. 477,000, in English expenditure of £245,500 (true sterling), and of Rx. 283,200 under Exchange. The increased charge for Exchange is chiefly due to the fall in the value of the rupee, and the increases, of which special explanation is necessary, are an increase in the Indian Estimates of Rx. 477,000, and an increase in the English Estimates of £245,500 (true sterling).

Taking the latter item first it may be said with practical accuracy that the increase in the Home Expenditure is due to provision made for the purchase of Magazine rifles and 12-pounder breech-loading guns. However much the Government of India may regret that it should be necessary to incur such expenditure, it is not possible to avoid it, without placing the Indian Army in a position of inferiority as compared with that of other countries. The cost of these rifles and guns accounts for £206,000 (true sterling) of the Home expenditure.

As regards the increased cost of the Army in India, it will be obvious that the increase to the number of troops, European and Native, must give rise to petty increases in the various Departments that deal with them, and minor reforms account in the aggregate for a perceptible amount of increase. But the

greater portion of the increase is due to special measures of which the most important are the following:—

	Rx.
Provision for rapid mobilisation of an Army Corps in case of necessity	203,500
Exchange on pay of British Troops	195,000
Provision on account of Troops in Sikkim	100,000
Ditto ditto Lushai Country	10,000
Increased cost of provisions, including compensation for dearness of provisions and forage	79,500
TOTAL	588,000

The total comes to Rx. 588,000, but there is a saving of Rx. 220,000 in the extra cost of troops in Burma, so that the additional cost is reduced to Rx. 368,000. The difference of Rx. 109,000 between this figure and the total increase in India of Rx. 477,000 is due to the minor elements of increase to which I have just referred, balanced to some extent by savings under other heads.

The sum of Rx. 203,500 on account of mobilisation is intended to meet the cost of purchasing transport animals, provisions, and equipments, so that in case of need an Army Corps may be in a position to take the field promptly. This is one of these precautions which in the present days of scientific warfare cannot safely be neglected. The greater portion of the cost will be incurred once for all, and will not recur. The pay of the British troops is fixed in sterling, and as the Exchange falls, the number of rupees which they are entitled to receive increases. In the Estimate of 1888-89 the rate was taken at 1s. 5½d.; it has now been fixed at a much lower rate, and the change has added Rx. 195,000 to the estimate of expenditure for 1889-90.

58. The increased expenditure on Salaries and Expenses of Civil Departments is mainly due to the entertainment of additional Police. The increase of expenditure on Police is Rx. 168,800, and of this Rx. 125,600 is on account of Police in Upper Burma. There is also an increase of Rx. 45,200 in Bengal, due to Government undertaking to bear the whole cost of the Police of the Presidency Town. There is also some increase in Madras, due to a provision for giving a special allowance to officers in charge of Police Stations.

59. The decrease of Rx. 149,800 under Interest is made up of a decrease of Rx. 21,300 in the rupee portion of the Account, of a decrease of £167,400 (true sterling) in the English Account, and an increase of Rx. 38,900 in the charge for Exchange.

The statement below brings together the net charge for interest on debt in India and in England, excluding that incurred for Railways and Irrigation Works:—

	In thousands of Rx.									
	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89. Budget.	1889-90. Revised. Budget.
India	1,139	987	1,049	697	703	450	123	9	182	157
England	2,144	2,457	2,458	2,418	2,578	2,420	2,556	3,300	2,584	2,529
Exchange	435	506	564	552	626	762	961	1,386	1,086	1,176
TOTAL	3,718	3,950	4,071	3,667	3,907	3,632	3,640	4,695	3,852	3,862

It will be seen from these figures that the net charge for interest on ordinary debt has not varied much between the years 1880-81 and 1889-90, if the year 1887-88 is left out of consideration. The irregular result in that year arises (a) in India, from (1) about Rx. 90,000 of the interest charges having

remained unpaid at the end of the year, and (2) the realisation of arrears due on the Kidderpore Dock loan, and (b) in England, from special charges amounting to about Rx. 1,059,000 having fallen into that year in consequence of the conversion of about £28,200,000 of 4 per cent. Stock into $3\frac{1}{2}$ per cent. Stock. The gradual diminution of the net burden of debt in India is of course due to the transfer to the Capital Account of Railways and Irrigation Works of their portion of the debt, and means that the expenditure on Capital construction has exceeded the amounts borrowed by public loans. The decrease in England in 1889-90 is accounted for by the conversion of £53,262,000 of 4 per cent. Stock into $3\frac{1}{2}$ per cent. Stock, which reduces the yearly interest charge by £266,300. The increase in Exchange requires no explanation.

60. The decrease under "Direct Demands on the Revenues" is Rx. 133,000. It occurs under Opium cultivation and manufacture (Rx. 190,400), Collection of Land Revenue (Rx. 55,000), and Stamps (Rx. 40,700). The other heads in this group, except Customs, show increases. The expenditure on Opium cultivation and manufacture is determined by the amount of crude opium produced. The area under cultivation in the present season is 14 per cent. less than last year, and the produce is estimated at 15 per cent. less. Our reserve is unusually large and is expected to stand at 49,705 chests at the end of 1889. With a reserve of this magnitude it is obviously desirable to temporarily contract production, and this policy has been adopted in making the engagements for the present season. The decrease under Collection of Land Revenue occurs under Survey and Settlement charges, and that under Stamps is owing to smaller indents for supplies of stamped paper from England.

61. The reduction under Buildings and Roads of Rx. 110,500 is due to a reduction of Rx. 110,600 in Civil Works. Of the decrease under Civil Works, Rx. 96,200 is in Imperial expenditure, and is owing to the completion of the bulk of the Frontier Roads and other Imperial Works. On the other hand, a large Imperial grant (Rx. 298,100) is still being made for Civil buildings and roads in Upper Burma, and it is hoped that the Light-houses on Oyster Rock and Savage Islands on the Burmese coast will be completed.

62. The reduction in Miscellaneous Civil Charges is the net result of a number of increases and decreases, of which the most important are an increase of Rx. 118,000 on account of Superannuation Allowances and Pensions, and decreases of Rx. 47,500, Rx. 81,000, and Rx. 40,000 under Territorial and Political Pensions, Stationery and Printing, and Miscellaneous.

The increase in Superannuation Allowances is very largely due to the increase of Exchange on sterling pensions, the decrease in Political Pensions to the death of the Ex-King of Oudh, and the decrease under Stationery and Printing to a reduced demand for stores from England.

63. In the Budget Estimates of 1888-89 Provincial Revenues were estimated to yield Rx. 21,668,100, and Provincial Expenditure was taken at Rx. 22,151,700, the Provincial Adjustment being *minus* Rx. 483,600.

In the Estimate for 1889-90 Provincial Revenues are taken at Rx. 21,781,300, and Provincial Expenditure at Rx. 22,422,100, and the Provincial Adjustment is *minus* Rx. 640,800.

CAPITAL EXPENDITURE.

64. The provision in 1889-90 for Railways not charged to Revenue varies but little in the aggregate from the original provision of the previous year, thus—

	India. Rx.	England. £	Exchange. Rx.	Total. Rx.
1888-89 . . .	2,062,800	973,000	408,700	3,444,500
1889-90 . . .	1,697,100	1,273,000	591,900	3,562,000

The Mandalay Extension, for which a heavy grant was made in 1888-89, is now practically completed, and for the Sind-Pishin, Sind-Sagar, and Assam-Bihar lines, which are approaching completion, a comparatively small sum is required. The grants for the Chaman Extension and for the Chenab Bridge are about the same as in last year, and provide for the completion of the latter work.

On the other hand, a provision of Rx. 1,021,600 is made for the Villupuram-Dharmavaram line, which is to be constructed by the South Indian Railway. In this figure a very large sum is included for English expenditure (£436,000).

Other new works are: an extension of the Eastern Bengal Railway to Budge-Budge (Rx. 90,000); Barrakar branch (Rx. 110,000); Peshawar Jamrood (Rx. 70,000); and a small provision for ferry arrangements over the Kistna.

Section V.—General Financial Position.

65. Having now explained the Estimates of Revenue and Expenditure for 1889-90, I propose to make a few remarks on the general financial position and the prospects of the future. The special difficulties with which Indian finance has to contend are, War, Famine, the fall in Exchange, and the reduction of the Revenue from Opium. On the question of War I can say little; petty frontier wars are almost certain to occur at intervals, but their cost is not such as to seriously embarrass the finances. I am not aware of any reasons for thinking that War on a large scale is likely to occur in the immediate future, but expenditure must be incurred as an insurance against national danger. The country has happily escaped Famine for a decade, but we have no ground for assuming that the climatic conditions of the Indian continent have changed, and that there will never be drought sufficient to produce famine.

66. Regarding the future of Exchange, it is impossible to give a confident opinion. Before the year 1873, gold and silver were never used as legal standards without the regulating influence of a system of double legal tender, and there is consequently no experience in the past to which we can appeal in forming our opinion as to the probable course of events in the future. The sanguine declare the rupee will soon be worth two shillings; the despondent anticipate a further fall of undefined magnitude.

I cannot pretend to arbitrate between these conflicting views. But during the last 15 years the great falls in the value of the rupee have coincided to an extent, which can hardly be the result of accident, with corresponding falls in the gold prices of commodities. If this law should hold good in the future, the gold value of the rupee will not again fall largely and suddenly unless the gold prices of commodities fall.

I will venture to depart so far from the safe attitude of reserve, as to say that, if there is another heavy fall in gold prices, it will probably be accompanied by another heavy fall in the gold price of silver. At present gold prices have ceased to fall, and there is even a slight tendency to a rise.

67. It is needless to say that the question of the future relations between the gold and silver standards is one of great importance for India. The present condition is not one of permanent equilibrium. Either there will be continuous progress in the direction of demonetising silver and substituting gold, or the world will revert to the old system of double legal tender. In the former case our financial difficulties will probably be greater in the future than they have been in the past, and it is impossible to forecast the ultimate result; in the latter case we may have to pass through a severe convulsion caused by foreign nations attempting

to restore the old ratio of 1 to $15\frac{1}{2}$ between gold and silver. If we are unable to join with them in attempting to settle the question by international agreement, we cannot expect them to consider our interests in any course which they may think fit to adopt.

In the interests of India a sudden reversion to the old ratio of 1 to $15\frac{1}{2}$, brought about by the action of foreign countries, and the continuous and progressive demonetisation of silver, accompanied with a fall in the value of the rupee to an unknown and unlimited extent, are alike to be deprecated. Yet if the question is not dealt with by international agreement, we must accept the risks and inconveniences of either the one result or the other, unless we are prepared to choose the heroic and hazardous remedy of adopting a gold standard. Nor is it possible for us to conjecture at what time the action of the United States and the continental nations of Europe may bring on a crisis either of the one kind or the other.

For these reasons it is of paramount importance to India that an attempt to settle the question by international agreement should be made. No other course affords a prospect of a safe solution to be gradually carried out with the minimum of disturbance to existing interests. It is to be hoped that, if any prospect of a settlement appears, India shall not be required to subordinate her interests to the needs, or supposed needs, of countries which may desire to maintain the single gold standard.

68. The future of the Opium revenue is surrounded with almost as much uncertainty as the question of Exchange. There has been, during the current financial year, a considerable rise in the price of the Bengal drug, but that rise appears to have been due, in a very large degree, to poor crops in Malwa and China, and has been accompanied with a large falling off in the exports of Malwa Opium.

Already the price of Bengal Opium has fallen from its highest figure of Rs. 1,244 a chest in November to Rs. 1,126 a chest at the sales of the present month.

69. The dangers I have just indicated are of a general nature. We must also anticipate some falling off in revenue in the immediate future from two special causes. As I have explained elsewhere, we expect to receive in the coming year a contribution of Rs. 740,000 from Local Governments. Of this amount Rs. 250,000 is permanent, being made up of Rs. 200,000 from the Patwari cess and about Rs. 50,000 from Lower Burma. The balance of Rs. 490,000 we receive for a single year only, and unless other arrangements can be made, we must be prepared to accept a reduction of Rs. 490,000 in the Estimates of 1890-91. There is also a credit of Rs. 527,300 arising from receipts on account of exchange on the capital transactions of Railway Companies. This credit must soon disappear, with a corresponding reduction in revenue. It may then be said that temporary causes give us an additional revenue of Rs. 1,017,300 in 1889-90, which is not permanent, and which will be largely reduced in future years, and will ultimately disappear altogether.

70. But I should give a very erroneous opinion of our position if I were to dwell only on the difficulties and dangers of the future. There are hopeful as well as discouraging elements, and I may say at once that in my judgment there are no grounds for a despairing or pessimistic view of Indian finance. If we could get rid of the exchange difficulty, I should be prepared to adopt a hopeful view of the future, and if there were in addition no risk of a great war, I should look forward to our progress in coming years with as much confidence as it is ever safe to feel in financial matters.

71. Among the more encouraging features in Indian finance is the elasticity

of the ordinary revenue. It is true that we have not many new sources of revenue open to us, but the receipts from existing sources grow with satisfactory rapidity. The figures which I have given in comparing the Budget Estimates of 1888-89 with the Budget Estimates of 1889-90 have made this point sufficiently clear, and I need not add anything more on the subject.

72. In Upper Burma, too, we appear to have turned the corner and may now look forward to steady reduction of the net charge which that Province imposes on the finances.

The account for Upper Burma stood as follows in the Estimates of 1888-89:—

	Rx.		Rx.
Revenues	547,000	Civil Expenditure—	
		Police	732,000
		Other Departments . .	339,00
		Military Works . . .	190,000
		Civil Works	314,000
		Irrigation	23,000
		Army Special Expenditure .	824,000
		TOTAL	2,422,000

The net charge was Rx. 1,875,000.

In the Estimates of 1889-90 the account of Upper Burma stands thus:—

	Rx.		Rx.
Revenues—		Civil Expenditure—	
State Railways	115,000	Police	868,200
Other Revenues	755,200	Other Departments . .	366,400
		Railways (including Interest on	
		Railway Capital) . . .	192,800
		Military Works	150,000
		Civil Works	298,100
		Irrigation	20,000
		Army Special Expenditure .	600,000
	870,200		2,495,500

The net charge is Rx. 1,625,300.

A net improvement of Rx. 249,700 in a single year is an encouraging symptom, especially as there is every ground for supposing that the improvement will continue. The improvement is really greater by Rx. 77,800, as the account now presented includes a net charge of Rx. 77,800 on account of railways, which is not charged in the Estimates of 1888-89, and which we may hope will very soon disappear.

73. It should also be recollected that in recent years we have had to bear the burden of a considerable increase to the Native and European Army. That increase has been completed and its cost provided for, with the exception of the expenditure on the Reserve for the Native Army, which will not be great.

Heavy expenditure has also been incurred on Frontier Railways. The total estimated cost of these Railways is Rx. 13,410,700, of which Rx. 10,083,300 will have been met at the end of this month, and Rx. 1,191,800 is provided for in the Estimates of 1889-90, leaving only Rx. 2,135,600 for future years.

74. We have also been carrying out an extensive scheme of Coast and Frontier Defences, estimated to cost Rx. 5,449,515 (which is charged against Revenue), of which Rx. 1,850,768 will have been expended by the end of this year, and Rx. 1,102,900 is provided for in the Estimates of the coming

year, leaving Rx. 2,495,847 to be incurred in subsequent years. There are also special charges in the Estimates for next year of Rx. 110,000 for the Sikkim and Lushai Expeditions, Rx. 203,500 for thoroughly equipping at least one army corps with transport, and of Rx. 301,800 on account of magazine rifles and 12-pounder breech-loading guns. The former charge will not recur, and though considerable expenditure may be necessary for a time on account of rifles and guns, the charge is not a permanent one.

75. It would be rash to assume that we are able to foresee the end of all special military expenditure. In such matters there is no finality; new dangers may arise involving further preparations and additional expenditure, but the figures I have given are sufficient to show that the sacrifices which the country has been called on to make in recent years have not been in vain; that the original programme of military defences is approaching completion, and that there is at least some prospect of a material alleviation of existing burdens within the next few years.

76. The improvement of means of communication by the opening out of Railways is exercising a marked beneficial influence on the country, and India is entering on what I hope may prove to be but the beginning of a prosperous industrial career. No better example of the change that is taking place can be found than the progress of the cotton-spinning industries.

In 1880-81 there were 13,307 looms and 1,470,830 spindles at work, employing 39,537 people. In 1887-88 there are no less than 18,840 looms and 2,375,739 spindles and 80,515 people at work.

The exports of Indian yarn and cotton cloth were valued at Rx. 1,909,134 in 1880-81. In 1887-88 they came to Rx. 5,227,928, and the returns of the current year show still further progress.

These are results of which India may well be proud; they have been achieved without the fostering aid of Protective Tariffs, or any special assistance from Government, and are due to the patient industry and intelligence of the Indian people, and to the enterprise of her capitalists who have begun to avail themselves of the natural advantages of the country; under these circumstances it may confidently be anticipated that the ground that has been gained will be maintained, and that still greater progress will be made in the future.

Nor does there seem to be any good reason why India should not very shortly undertake the manufacture of iron and steel on a large scale with success.

77. I have tried to state fairly both the probable difficulties of the future, and the reasons that exist for holding that we shall be able to encounter them successfully, and my deliberate conclusion is that while there is every need for economy and for husbanding our revenue, there is no ground for despondent or pessimistic views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates of the coming year is little more than nominal, only Rx. 106,300, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement.

Section VI.—Falling off in the Revenue from Salt.

78. As a preliminary step in dealing with the question of the causes of the falling off in the Salt Revenue during the current year, I wish to point

out that the quantity of salt paying duty in any year is not a perfect test of the quantity of salt actually consumed in that year by the people. There is always a large amount of salt in the hands of dealers, and a falling off in any one year in the quantity of salt paying duty may represent a reduction in the quantity of salt in the hands of dealers, and not a reduction in the quantity of salt actually consumed. It would be rash to jump to the conclusion that a reduction in the quantity of salt paying duty necessarily represents an equivalent reduction in the quantity of salt actually consumed.

It will also be convenient to treat Burma separately from the rest of India, as that Province has been subject to special conditions.

The consumption of salt (using consumption in the sense of the quantity on which duty was paid) has been as follows since 1882-83, excluding Burma:—

	Maunds.
1882-83	28,720,000
1883-84	29,338,000
1884-85	31,348,000
1885-86	30,606,000
1886-87	32,200,000
1887-88	31,186,000

In 1884-85 the recorded consumption increased by 2,010,000 maunds, or 6·8 per cent.

In 1885-86 there was a falling-off of 742,000, or nearly 2·4 per cent.

There is no ground for assuming that in 1884-85 there was anything approaching to an increase of 6·8 per cent. in the quantity of salt actually consumed by the population, and there is just as little ground for supposing that in 1885-86 there was a falling-off in the real consumption of 2·4 per cent.

These variations were due entirely, or almost entirely, to trade fluctuations, and the actual consumption of salt in 1884-85 per head of population was probably not, in any considerable degree, higher than in 1883-84, and was not lower in 1885-86 than in 1884-85. I state these figures, in order to show that an increase or decrease in the quantity of salt that pays duty in any one year does not necessarily indicate a corresponding increase or decrease in the quantity actually consumed.

79. Opinions vary as to the effect on the real consumption of a rise of duty. Some authorities hold that it has very little effect; others that it has a considerable effect. Experience seems to show that the truth lies between the two opinions, and that a rise in the rate of duty has an appreciable, but not a very great, effect on the real consumption. But a rise in duty may have a considerable temporary effect on the trade and on the quantity of salt on which duty is paid, especially when rumours prevail that the rise in duty is not likely to be permanent.

80. The raising of the rate of duty in January 1888 was followed by reduced issues, and rumours regarding an impending reduction of the duty have had an unfavourable effect on the trade during 1888-89. In Northern India persistent rumours have prevailed of an impending change, and it was believed that the rise in the rate of exchange which took place in January 1889, would so improve the position of the Government of India as to lead to the reduction of the duty. These rumours have had the effect of checking issues and causing traders to keep their stocks at a minimum. No trader was willing to pay a duty of Rs 2-8 a maund on salt, so long as it was expected that the duty would be shortly reduced.

This state of affairs was accentuated and brought to a crisis by a telegram sent by Reuter's Agency on the 1st of March and published in the Indian newspapers of the following day. The telegram stated that the Secretary of State for India, speaking on 28th February, had said that "he was convinced that the earliest occasion should be taken to abrogate the increase in the salt tax."

The telegram was published on a Saturday. On the following Monday sales of salt in Bombay began to fall off, and by Tuesday they had practically ceased. On that day only one application was received for the removal of 267 maunds of salt. The salt merchants applied to the departmental officials stating that trade was paralysed, and enquiring whether it was true that the duty was to be reduced. On the 5th of March one firm telegraphed direct to the Government of India in the same sense.

On the 9th and 10th of March the Government of Bombay drew attention to the disturbance to the trade, and on the 12th the Accountant General telegraphed that the estimate of salt receipts must be reduced, for that Province alone, by nearly 16 lakhs of rupees, as salt sales had ceased since the 4th of March.

The Commissioner of Northern India Salt Revenue telegraphed on the evening of 15th as follows :—

"Trade is disturbed by telegram published locally on second instant. Lord Cross's opinion regarding salt duty understood to mean that reduction is imminent. Collections fell from average Rs55,000 to under Rs1,000 daily from fourth to eleventh. In consequence of the contradiction published on twelfth trade is since recovering. Collections on twelfth were Rs16,000, on thirteenth Rs38,000. Progress is watched."

The recent news is more favourable, as the rumours of an intention to reduce the duty have been contradicted through the agency of the Press. But the magnitude of the effect of these rumours on the Revenue will be understood when I explain that at the end of February the estimate of salt revenue for the current year was Rx. 7,840,700, whereas it is now taken at Rx. 7,676,900, a reduction of more than 16 lakhs of rupees. No doubt, this amount will be to a very great extent recovered, but probably too late to materially affect the revenue of 1888-89.

81. There have been other causes also at work which unfavourably affected the salt revenue. In Calcutta, the trade was greatly disorganised after the increase of the duty, and the price of salt (free of duty) rose from 11·5 annas a maund in December 1887 to 28·3 annas a maund in February 1888, but has since fallen to 14·6 annas a maund in February 1889.

In Madras, where the Government was giving up its monopoly of manufacture, the manufacturers and traders secured something like a monopoly for themselves with the natural result of raising the price to the public. The salt revenue of the year has also been adversely affected by the want of rain and prospects of a bad harvest in certain tracts. I mention these facts not with the view of showing that the increase of the salt duty can have no effect on consumption, because I cannot believe that an increase of 25 per cent. should not have some effect, but in order to make it clear that there is as yet no ground for assuming that the falling-off in the issues of salt, which has occurred, is permanent, and due to the increased cost which the public have to pay for that article. The publication of the present Financial Statement will dissipate the fears of an immediate reduction of the salt duty, and we shall doubtless see an increase of the issues.

82. The following figures giving the total quantity of salt on which duty was paid from the beginning of the financial year to 22nd February for a series of years shows the amount of falling off in the current year (Burma excluded) :—

	Maunds.
1882-83	25,068,000
1883-84	25,832,000
1884-85	27,093,000
1885-86	26,714,000
1886-87	27,603,000
1887-88	27,847,000
1888-89	26,797,000

MEMO.

*These pages are to be substituted for the
corresponding pages in the Gazette Extra-
ordinary issued this morning.*

March 27, 1887.

These figures show distinctly that there had been a considerable falling off before Reuter's telegram was received, but the quantity that paid duty up to 22nd February in the current year is larger than the quantity which paid duty in any year previous to 1886-87 except one, and is 1,729,000 maunds, or 6·9 per cent. in excess of the quantity that paid duty in 1882-83, the first year after the duty was reduced. Even allowing for increase of population, the issues of salt in the current year to 22nd February last are sufficient to provide as large a quantity of salt per head of population as in 1882-83.

83. In Lower Burma there has been a great falling off in the quantity of salt that paid duty in 1888-89, but that falling off is mainly due to the excessive imports of the preceding year.

The following figures show the quantity of salt that paid duty every year up to 22nd February for a series of years:—

	Maunds.
1881-82	973,000
1882-83	972,000
1883-84	1,152,000
1884-85	1,562,000
1885-86	930,000
1886-87	1,160,000
1887-88	1,841,000
1888-89	235,000

The falling off in 1888-89 which seems excessive at first sight, is explained by the great imports of 1887-88, the average for the two years being not much below the normal quantity.

Salt is locally manufactured on the sea coast in Burma, and there is a certain amount produced from brine wells in Upper Burma. The local manufacture is, from the nature of the case, insufficiently supervised, and an experienced officer of the Northern India Salt Department, has just been deputed to Burma by the Government of India to enquire into the whole question on the spot. It is said that the increase in the rate of duty on salt interferes to some extent with the local production of *ngapi* and salted fish, and has led to an increased import of salt fish from abroad. The facts are, however, obscure, and a final opinion cannot be formed until the report of the officer specially deputed to Burma has been received.

Section VII.—Excise Policy.

84. I take this opportunity of correcting a misapprehension which has arisen in some quarters regarding the policy of the Government of India in connection with the Excise Revenue. Last year Mr. Westland used the following language in the Legislative Council—

"I look hopefully to a considerable increase in the Excise Revenues, and believe that a great deal might be done in Northern India by the introduction of the methods which, in Bombay and Madras, have so powerfully contributed to the increase of revenue under this head."

With reference to this language it has been alleged that Mr. Westland expressed gratification at the prospect of an increase in drinking among the Indian population on account of the increased revenue which such a change in the habits of the people would produce. I make no insinuation of wilful misrepresentation against those who have brought this charge, nor do I say that they acted otherwise than in good faith, and yet the charge is absolutely without foundation. Mr. Westland used the language which I have quoted in the Legislative Council of the Government of India, and in the presence of the Members of that Council. His remarks passed without challenge. Is it conceivable that if he had meant, or been understood to

mean, that the people of India should be encouraged to drink in order that the revenues of the Government of India might grow, there would have been found not a single Member of that Council, official or non-official, to protest against the adoption of such a policy?

85. Less than two months afterwards the Financial Statement for 1888-89 was published under Mr. Westland's signature, and in that statement he used language which puts his meaning beyond the reach of cavil. The words he used were as follows:—

"As regards Excise it will be seen that it is in Madras and Bombay that the revenue administration has been most successful, as these two provinces with 31 and 16½ millions of inhabitants respectively produce a revenue nearly as large as that of Bengal with 69 millions. In fact, in both these Provinces, a very remarkable progress has been made. The whole system of distillation has been brought more thoroughly under control, and stricter and more methodical preventive measures have enabled the Government to greatly enhance the rate of duty: for the question of the rate of duty which it is possible to levy, is simply the question of the prevention of illicit distillation."

Mr. Westland's expectation was that by the prevention of illicit dealings, it would be possible to raise a larger revenue, the increase of revenue being accompanied not by an increase of, but by a check on, drinking. To show that there really was, and is, extensive smuggling in Northern India, I will quote a passage from the report of the Financial Commissioner of the Punjab, who is now the Lieutenant-Governor of that Province, for the year 1881-82:—

"Mr. Hawkins, the Deputy Commissioner of Amritsar, says—'There were twelve cases of illicit distillation. It is notorious that there are few villages in this district which have no private stills of their own. The police are constantly finding pieces of stills and jars of materials in deserted houses while searching for other property.' The Lahore District has also a bad reputation in this respect. The Deputy Commissioner of Jullunder, Mr. Bullock, writes—'Illicit distillation is of very general occurrence throughout the district. Twenty-four cases have been detected, and it is to be hoped that some check will be found to have been given to the system, which, however, we can never expect wholly to extirpate.'

"In Hoshiarpur the khansama of a dāk Bungalow was found to possess a still, and there were three cases in which villagers were convicted of the same offence. Sirdar Gurdayal Singh, the Assistant Commissioner in charge of Excise, says that illicit distillation is carried on in some villages of the Gurshankar Tahsil. He adds—'These cases of illicit distillation it is very difficult to detect and to prove. Generally they distil during the night and keep good watch all round. In one village, it is said, they distil the wine on the banks of the Bein stream, and whenever their sentinels espy any stranger approaching the place, they throw down all the materials, &c., into the stream, and leave no trace behind. But it prevails only in villages where the inhabitants are united and have confidence in each other.'

"The Deputy Commissioner of Jhang, Mr. Macauliffe, strongly suspected the existence of the practice among powerful zemindars living in remote jungle villages. Whenever liquor shops in Native States are situated close to our border, it is a common practice for our villagers to resort to them, and they often bring back small quantities of spirits for their own use and that of their friends. Even when the Sadr distillery system has been adopted at the request of our Government in independent States, the price of liquor is far less than in our own territory. This must be due to lower rates of still-head duty. The Assistant Commissioner in charge of excise at Sirsa, Mr. Kennedy, says—'In Patiala spirits are sold at about eight annas a bottle, not differing much in quality from the Sirsa spirits at Rs 1-8 a bottle. The only hope of grappling with the existing evil is to lower the price of Sirsa spirits so as to bring them into competition with the Patiala spirits. Any other method is impracticable. The Sikh Jats will drink; and we cannot wean them from the practice by making the cost of liquor high; the only effect of this is to demoralize them by leading to a continual evasion of the law without any corresponding benefit in increased sobriety.'

"There is probably some exaggeration here. Mr. Lyall is inclined to believe that

the dearness of lawfully-distilled liquor had led to a decrease in drinking among the Sikh population, but to an increased use of opium and perhaps also of bhang."

The Lieutenant-Governor, before whom this Report was placed, was Sir Charles Aitchison, who throughout his whole service had striven to reduce the consumption of liquor and drugs, and the following passage will show the views which he then entertained :—

"In paragraph 15 of the Report, the Financial Commissioner has dwelt on the loss caused to the Excise revenue by illicit distillation and by the smuggling of country spirits into British districts from Native States. It is no doubt difficult, if not impossible, entirely to put an end to the latter practice, though the chief Native States of the Province have, at the request of the Punjab Government, accepted the system of Sadr distilleries to the restriction, it is believed, of smuggling, at least in some degree. But as regards the former evil, His Honour cannot consider it creditable to the magistracy of the Province that the unlawful manufacture of spirits should prevail unchecked and unpunished to the extent alleged."

86. The state of things which these extracts show to have existed in the Punjab in 1881-82 is the state of things which has continued to exist up to the present time.

In May 1887 the following opinion was expressed by a Punjab officer :—

"The Excise Department in this Province has never been properly supervised and controlled, for the simple reason that the Department has never had a responsible head, and has been left to take care of itself with such perfunctory attention as district officers have been able to pay to it. I can speak on this point from twenty-four years of district experience in various parts of the Province. The extent to which country spirit is illicitly manufactured and sold is enormous, and the quantity so disposed of is in my opinion as large as that which is lawfully sold ; and the Excise revenue is therefore much smaller than it would be if the Department were carefully controlled."

It is right that I should mention that the Financial Commissioner did not accept these remarks in their entirety. He remarked that the "description of Excise management in the Punjab must, in the absence of specific evidence, be regarded as exaggerated," but no authority, so far as I am aware, has ever denied that there was, and is, a very great amount of smuggling and of illicit distillation in that Province.

87. I have now shown that when Mr. Westland, speaking on behalf of the Government of India, anticipated an increase of Excise revenue in Northern India, he based his expectation of an increase not on the possibility of being able to increase the consumption of liquor and drugs, but on the prospect of being able to increase the revenue by means of a stricter control and the suppression of illicit practices. I shall show by one or two instances that the policy which Mr. Westland favoured had already proved a marked success in other Provinces, both in respect of checking consumption and increasing the revenue.

From 1st October 1884 a new system of Excise Administration was introduced into a portion of the Madras Presidency. The change in system resulted in a rise in the price of country liquor, varying from 8 annas to one rupee per gallon.

For five years the consumption of spirits and the revenue in the districts where the manufacture is centralised in large distilleries were as follows :—

	Consumption in gallons reduced to 30° under proof.	Revenue. Rs.
1883-84	1,204,241	280,977
1884-85	Year of transition.	
1885-86	1,014,566	347,526
1886-87	1,084,474	380,213
1887-88	1,270,146	415,319

The average annual consumption of the three years of the new system is less than the consumption of the last year of the old system by more than 6 per cent., while simultaneously the average annual revenue increased by more than 35 per cent. These figures show conclusively that a large increase of Excise revenue is not necessarily attended with an increase of consumption, and may coincide with a positive decrease.

88. A still more remarkable illustration of the possibility of increasing the Excise revenue while diminishing the consumption is afforded by the statistics of the consumption of ganja in Bengal. Ganja is probably the most pernicious of all drugs in common use, and the Government has never felt any hesitation in increasing the rate of duty leviable on it.

The following statement shows the number of shops licensed for the sale of ganja, the quantity of ganja consumed, the total revenue, and the incidence of taxation per seer for every year from 1868-69 to 1887-88 :—

	No. of shops.	Consumption.	Total Revenue.	Taxation per seer.
		Mds.	Rx.	R
1868-69	4,073	8,442	89,524	2'6
1869-70	4,437	8,667	92,521	2'6
1870-71	4,749	9,682	103,251	2'6
1871-72	4,934	9,972	106,275	2'6
1872-73	4,694	8,593	110,028	3'2
1873-74	4,398	8,125	107,785	3'3
1874-75	4,394	7,830	105,818	3'3
1875-76	3,340	7,389	112,035	3'7
1876-77	3,130	7,458	119,711	4'0
1877-78	3,247	8,197	138,566	4'2
1878-79	3,244	5,460	134,555	6'1
1879-80	3,210	5,137	129,016	6'2
1880-81	3,411	5,600	145,467	6'4
1881-82	3,488	6,431	171,379	6'6
1882-83	3,271	5,646	186,050	8'2
1883-84	3,298	5,881	197,371	8'3
1884-85	3,196	5,798	198,760	9'0
1885-86	3,033	5,717	194,662	8'5
1886-87	3,046	6,264	207,567	8'2
1887-88	2,949	6,550	224,497	8'5

Notwithstanding the large increase of population which must have taken place between 1868-69 and 1887-88, the number of shops for the sale of ganja has decreased by more than 27 per cent., and the consumption by more than 22 per cent., while simultaneously the revenue has increased by more than 150 per cent., and the incidence of taxation per seer has increased by more than 226 per cent. These figures may be left to speak for themselves. The reduction during the same period in the number of shops for the sale of opium and in the quantity of opium consumed is even more remarkable than in the case of ganja, but there has not been the same increase of revenue, mainly, I believe, because opium smuggling prevails extensively.

89. In mentioning this subject my object has been to defend my predecessor against the charge which has been brought against him, and indirectly against the Government of India, of encouraging intemperance for the sake of revenue, and it must not be supposed that I have been dealing with the whole Excise system of India, or that I intend to assert that that administration has been as successful in every instance as in the cases which I have quoted.

Section VIII.—Ways and Means—Home Treasury.

90. The Secretary of State's Revised and Budget Estimates of the transactions at the Home Treasury for 1888-89 compare as follows :—

	Budget.	Revised.
<i>Net Receipts.</i>		
	£	£
Council Bills	14,000,000	14,310,100
Receipts from Railway Companies for Capital expenditure . . .	5,657,800	2,545,100
Deposits and Advances	4,500	800
Permanent Debt—India $3\frac{1}{2}$ per cent. stock issued for the discharge of a like amount of 4 per cent. stock . . . . .	...	4,030,700
3 per cent. stock issued for purchase of the Oudh and Rohilkhand Railway and the discharge of its debentures as they fell due . . . . .	...	6,921,000
Debentures and Debenture stock taken over by the Secretary of State . . . . .	...	3,415,000
Add Opening Balance	5,614,329	5,900,697
TOTAL	25,286,629	37,123,397
<i>Net Outgoings.</i>		
Excess of expenditure over Revenue	15,028,700	14,714,300
Capital expenditure of Government in England	973,000	792,200
Issues to Railway Companies for expenditure	5,915,300	2,550,000
Capital charge involved in redemption of liabilities		
Purchase of the Oudh and Rohilkhand Railway . . . . .	...	10,336,000
Permanent Debt—Discharge of 4 per cent. stock . . . . .	...	3,730,700
On account of Remittances from India	1,091,200	1,150,400
Add Closing Balance	2,278,429	3,849,797
TOTAL	25,286,629	37,123,397

The most important variations from the Budget Estimate have occurred in the transactions connected with the discharge of the 4 per cent. stock remaining unconverted in October 1888 and the purchase of the Oudh and Rohilkhand Railway. These are explained below.

CONVERSION OF 4 PER CENT. INTO $3\frac{1}{2}$ PER CENT. STOCK.

91. It was explained in the last Financial Statement that the terms offered by the Secretary of State for conversion of the 4 per cent. into $3\frac{1}{2}$ per cent. stock were accepted by a majority of the holders. Out of a total 4 per cent. stock of £53,261,820, only £4,030,700 remained to be paid off in October 1888. For the discharge of this sum, $3\frac{1}{2}$ per cent. stock for an equal amount was issued at par, but it is believed that the whole of the outstanding stock will not be presented for payment during the current year, and that £300,000 will remain unclaimed until 1889-90. No entries were made in the Budget Estimates of the current year on account of these transactions, as it could not be foreseen how much of the stock would remain unconverted.

PURCHASE OF THE OUDH AND ROHILKHAND RAILWAY.

92. No provision was made in the Budget Estimate on account of the purchase of the Oudh and Rohilkhand Railway, as the nature of the offer to be made to the Company had not been determined at the time. The terms upon which the purchase has been made are, briefly, that the Company has been paid £125-18s.-0 $\frac{1}{4}$ d. for every £100 of its share capital, and that out of a total amount of £5,300,000

of debentures and debenture stock issued by the Company, debentures for £1,885,000, which fell due during the current year, have been discharged by the Secretary of State, and the liability for debentures and debenture stock for £3,415,000 has been accepted by him. The total amount required for the purchase of the Railway and the discharge of the debentures was £6,921,000, which was raised by the Secretary of State by the issue of £7,206,531 of 3 per cent. stock.

AIDED RAILWAY COMPANIES.

93. The variations in the transactions of the Railway Companies will appear from the following figures:—

Receipts from	Budget.	Revised.
STATE—		
<i>On account of subscribed capital—</i>	£	£
Bengal-Nagpur Railway	1,032,700	513,500
Indian Midland Railway	1,121,100	2,022,800
Southern Mahratta Railway	500,000	...
Miscellaneous Receipts . . . . .	...	3,100
GUARANTEED—		
<i>For discharge of debentures—</i>		
Great Indian Peninsula Railway	1,069,000	...
Madras Railway	60,000	...
Oudh and Rohilkhand Railway	1,885,000	...
Miscellaneous Receipts . . . . .	...	5,700
TOTAL	5,667,800	2,545,100
Issues to		
STATE—		
<i>On account of stores, establishment charges, &c.—</i>		
Bengal-Nagpur Railway	871,000	892,900
Bengal Central Railway	2,000	2,000
Indian Midland Railway	635,000	421,000
Southern Mahratta Railway	241,000	214,600
GUARANTEED—		
<i>For discharge of debentures—</i>		
Great Indian Peninsula Railway	1,069,000	200
Madras Railway	60,000	...
Oudh and Rohilkhand Railway	1,885,000	...
On account of stores, &c.	1,152,300	1,019,300
	5,915,300	2,550,000

In the Budget Estimate it was anticipated that the debentures of the Oudh and Rohilkhand, Great Indian Peninsula and Madras Railway Companies falling due in the current year would be discharged by the Companies by raising fresh capital. In the case of the Great Indian Peninsula and Madras Railway Companies the debentures were, however, renewed, and the Oudh and Rohilkhand Railway debentures were, as mentioned above, discharged by the Secretary of State by the issue of India 3 per cent. stock. The additional capital expected to be raised by the Indian Midland Railway Company is mainly owing to the transfer to the Company of the Sindia Railway, as the Company has to repay the Government the capital cost of the line.

94. The following is the Secretary of State's Budget Estimate of Ways and Means for 1889-90, made up in the same form as above:—

<i>Net Receipts.</i>		£
Council Bills		14,689,900
Permanent Debt for Advances to Companies		3,750,000
Receipts from Railway Companies		515,000
Add Opening Balance		3,849,797
TOTAL		22,804,697
<i>Net Outgoings.</i>		
Excess of expenditure over Revenue		14,956,100
Capital expenditure of Government in England		1,273,000
Permanent Debt—Discharge of 4 per cent. stock		300,000
Issues to Railway Companies for expenditure		3,056,700
Deposits and Advances		2,700
On account of Remittances from India		1,069,500
Add Closing Balance		2,146,697
TOTAL		22,804,697

95. By the Oudh and Rohilkhand Railway Purchase Act, the Secretary of State has been authorised to raise in London, in addition to the amount required for the purchase of the Oudh and Rohilkhand Railway, further amounts up to a limit of £10,000,000 for the purpose of advancing funds to Railway Companies, when it may seem more economical to do so than to authorise them to raise debenture capital under his guarantee. The exercise of this power forms the most important feature of the Secretary of State's Ways and Means Estimates of next year. The total capital required to meet outlay in England and India by the Aided Railway Companies will be £3,750,000 in addition to the balances at their credit, and the whole of this will be raised by the Secretary of State by a sterling loan. The Secretary of State also proposes to draw £14,689,900 of Council Bills during the year. It should be fully understood that, in stating these as the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme thus explained, and he will be absolutely at liberty to raise the money by bills or by loans from time to time as he deems expedient.

Section IX.—Ways and Means—India, 1888-89.

96. The following figures compare the Budget Estimate of Ways and Means of 1888-89 with the Revised Estimates:—

NET RECEIPTS.		Budget.	Revised.
		Rx.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it		20,642,800	21,354,600
2. Public Loan		3,000,000	2,777,500
3. Increase of Unfunded Debt—mostly Savings Bank Deposits		845,300	1,043,700
4. For Remittance to Secretary of State		1,020,700	1,142,200
Add Opening Balance		13,733,100	13,883,701
		39,241,900	40,201,701

	Budget.	Revised.
NET OUTGOINGS.		
5. Expenditure charged to Provincial Balances	483,600	—203,100
6. Capital Expenditure of Government in India	2,662,800	697,200
7. Loans to Municipalities, &c. (chiefly the Calcutta and Bombay Dock Loans)	486,800	510,900
8. Other items (a)	472,500	811,900
9. <i>Issues on Capital Account to Railway Companies, against receipts in England</i>	2,895,900	3,345,800
10. Council Bills. <i>Sterling Account</i>	14,548,500	15,119,900
11. Do. Exchange	6,110,400	7,019,100
Add Closing Balance	11,581,400	12,900,001
	<u>39,241,900</u>	<u>40,201,701</u>

The transactions recorded in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others are purely Indian transactions.

(a) The explanation of this is omitted, as it would be of a highly technical character. It arises to a very large extent out of the exchange entries that are necessary in charging off exchange upon the English expenditure and in connection with Railway Companies and other Remittance accounts.

RUPEE LOAN OF 1888-89.

97. By Notification No. 2952, published in the *Gazette of India, Extraordinary*, of 2nd June 1888, tenders were invited for a Public Loan of Rx. 3,000,000, the notes issued for this amount to form part of the 4 per cent. Loan of 1865. Tenders were received up to the 3rd July following, on which date they were opened simultaneously at Calcutta, Madras, and Bombay. The total amount tendered was Rx. 7,705,680, and the result was as follows:—

	Rx.
Accepted at minimum rate, <i>vis.</i> , R99-11 (60·45 per cent.)	493,150
Above that rate	2,506,850
TOTAL	<u>3,000,000</u>

The actual amount realised was Rx. 2,993,650, or an average rate of R99-12-7 per 100 Rupees.

The permission to tender at Madras was an innovation intended to satisfy a local demand, and was made use of to some extent; the aggregate value of the tenders at Madras was Rx. 686,000, of which Rx. 82,550 were accepted.

The account in paragraph 96 shows a net receipt on account of Public Loan of Rx. 2,777,500 and not of Rx. 3,000,000. It will be understood that the difference of Rx. 222,500 represents the reduction of debt during the year, in connection with the conversion of the 4½ per cent. Loan of 1870, and payment of Stock Notes and other loans under discharge.

CONVERSION OF 4½ PER CENT. LOAN OF 1870.

98. The 4½ per cent. Loan of 1870 matured on the 15th July 1885, and as 4 per cent. paper was above par in July last, it was determined to convert the Loan into one bearing interest at 4 per cent., and to pay off all Notes which were not converted. It was accordingly notified on the 27th July 1888 that all Notes or Stock Certificates of this Loan would be paid off on the 27th October 1888, on which date the interest on them was to cease. But proprietors of such Notes or Stock Certificates were allowed the option, which had to be exercised

before 1st September 1888, of transferring their holdings into the 4 per cent. Transfer Loan of 1865. The terms offered were as follows:—

- I.—Payment of Interest at $4\frac{1}{2}$ per cent. to 31st October 1888 inclusive.
- II.—Issue of Notes of 4 per cent. loan of 1865, bearing interest from 1st November 1888.
- III.—A further payment of two annas per $\text{R}100$ in India and of two pence per $\text{R}100$ in England as brokerage or commission to the persons presenting the Notes for transfer.

These terms were very generally accepted. Rx. 1,490,000 out of Rx. 1,787,540 were at once transferred into the 4 per cent. Loan of 1865 and less than Rx. 200,000 have been demanded in cash.

99. In order to distribute the payments for interest more evenly over the year, it was decided in December last to allow transfers from other 4 per cent Loans to the Loan of 1854-55, of which the dates for payment of interest are 1st January and 1st July. It is expected that this will prove convenient both to the Public Debt Office and to the holders of Stock.

STOCK NOTES.

100. With the object of affording greater facilities to the public for the investment of small sums at interest, securities termed Stock Notes were issued in 1882 as an experimental measure.

These notes were of four denominations, namely, $\text{R}12\frac{1}{2}$, $\text{R}25$, $\text{R}50$, and $\text{R}100$ respectively. They were issued at par and bore interest at 4 per cent. payable yearly, but were not enfaceable to Europe. After six years' experience it was found that the public would not adopt these securities as a regular form of investment, and it was decided to discontinue their further sale and to withdraw, as far as possible, those in circulation, amounting to Rx. 162,350, by substituting for them Government Promissory Notes of the 4 per cent. Loan of 1842-43. Accordingly in August last, orders were issued, authorizing (1) the payment in cash at par at any Treasury in India of Stock Notes of less value than $\text{R}100$, and (2) the conversion into Government Promissory Notes of the 4 per cent. Loan of 1842-43 of any amount of Stock Notes tendered in even hundreds of rupees, at a premium of eight annas per cent. (altered to par from 24th January last).

The following amounts of Stock Notes were reported as discharged up to the end of February last, namely:—

	R
Tendered for conversion	10,68,000
Paid off in cash	3,31,686-8
TOTAL	13,99,686-8

leaving $\text{R}2,23,813-8$ as the balance outstanding on the 1st March 1889.

INDIAN SAVINGS BANKS.

101. There are two classes of Savings Banks, namely, (a) the Presidency and Post Office Banks, which are open to the public, and (b) Banks established for the benefit of servants of Government, such as the Railway and Civil Engineers' Provident Institutions and the Regimental Savings Banks.

In class (a) there were, on the 31st of March 1888, 300,560 depositors, with an aggregate balance of Rx. 6,217,700 at their credit; and in class (b) 31,616 depositors with Rx. 457,800; making a total of 332,176 depositors, to whom Rx. 6,675,500 were due. Of this amount more than Rx. 5,100,000 had been

received from Natives, and the balance from Europeans and Eurasians. In the previous year there were 289,277 depositors in all, with Rx. 5,795,200 at their credit. There was therefore an increase in 1887-88 of 42,899 in the number of depositors and of Rx. 880,300 in the amount deposited in excess of withdrawals. Moreover, in all Banks, except the Military ones, the average balance at credit of each depositor was considerably larger than in 1886-87.

The interest paid to depositors in 1887-88 was Rx. 224,049, and only Rx. 196,910 in the previous year.

It is no doubt very satisfactory to be able to point to such evidence of the growing popularity of these Banks. But as facilities for persons residing in the interior of districts for investing money in Government securities have of late years been considerably extended, and as Savings Bank Depositors are allowed to purchase and sell these securities through Post Office Banks, and also to deposit them for safe custody, it seemed unnecessary and, for some reasons, it was certainly undesirable, to maintain the existing high limits for deposits. Accordingly, on the 19th January 1889, orders were issued directing that, with effect from 1st April next, the yearly limits of deposits should be reduced from Rx. 500 to Rx. 200, and the maximum limit for each account from Rx. 3,000 to Rx. 2,000. It has been estimated that the effect of these orders will be to make the net addition to our cash balances in 1889-90 on this account only Rx. 564,500, the corresponding figures in 1887-88 and 1888-89 (Revised Estimate) being Rx. 880,300 and Rx. 981,300.

CAPITAL EXPENDITURE OF GOVERNMENT IN INDIA.

102. The reduction in the Estimate from Rx. 2,662,800 to Rx. 697,200 is the result, as explained in paragraph 36, of the credits afforded (a) by the transfer of the cost of the Sindhia Railway to the Capital Account of the Indian Midland Railway (Rx. 921,000), (b) by transfer of the cost of the Katni-Umaria Railway to the Capital Account of the Bengal-Nagpur Railway (Rx. 485,700), (c) to a provision of Rx. 200,000 for taking over metre gauge stock from the Bengal-Nagpur Railway, not having been required as part of the stock has not yet been valued, and the Southern Mahratta Company took over the rest, and (d) to various lapses.

CALCUTTA AND BOMBAY DOCK LOANS.

103. In the last Financial Statement it was explained for what reasons and under what conditions the Government undertook to raise and advance, to the Port Trustees of Calcutta and Bombay, funds for the construction of the Kidderpore Docks, and for the extension of Prince's Dock.

The advances made on this account by the Government to the Port Trustees of Calcutta and Bombay have been as follows :—

Advances.	Calcutta. Rx.	Bombay. Rx.
Up to the end of 1887-88	860,700	768,400
In 1888-89 (a)	496,800	80,000
TOTAL	1,357,500	848,400

In 1889-90 the Trustees will, it is estimated, require funds to the following extent :—

Calcutta. Rx.	Bombay. Rx.
549,000	35,000

(a) Partly estimate.

Interest is payable on all these sums half-yearly, on the 1st May and 1st November of each year, at the rate at which Government borrows money in India in the year in which the advances are made; and the repayment of the principal is secured by a sinking fund of one per cent.

The further amount which the Government will have to advance on these accounts after 1889-90 is estimated at Rx. 426,100.

ISSUES ON CAPITAL ACCOUNT TO RAILWAY COMPANIES.

104. The increase from Rx. 2,895,900 to Rx. 3,345,800 is the net result of over-estimates by the Companies, and of the transfer, as explained above, of the cost of the Sindhia Railway to the Capital Account of the Indian Midland Railway and of the Katni-Umaria Railway to that of the Bengal-Nagpur Railway.

MANAGEMENT OF GOVERNMENT BALANCES.

105. The present year has seen a great scarcity of money in the Indian markets, which has kept the Bank rate at 12 per cent. for a considerable period, and, as usually happens in such cases in this country, the question has been raised whether Government might not in some way come to the assistance of trade.

The scarcity is no doubt owing in part to an early cotton season in Bombay coinciding with a demand for rice in Burma, and other customary requirements at this season; but the root of the difficulty appears to be the doubtful position of silver. But for this, it seems inexplicable that for week after week there should be a difference of 9 per cent. in the rate of money in London and India, and yet that in some weeks the whole amount of bills and transfers offered by the Secretary of State should not be taken up.

106. That so high a rate of interest is prejudicial to trade is obvious, and Government has not been unmindful of the fact. The best way in which Government can assist trade is by providing that the Secretary of State's drawings shall never be curtailed for lack of money to meet them, and in one week demands for bills and telegraph transfers exceeded 77 lakhs. Arrangements are also made to grant telegraph transfers freely at a small charge between the three Presidency towns, and Government, besides keeping up the normal current balances, has further been able to offer to the Presidency Banks at Calcutta and Bombay temporary loans at their own minimum rate of interest if they cared to avail themselves of the offer.

107. As the Treasury balances are nearly two crores below last year, and in fact lower than they have been for twenty years at this season, all this would scarcely have been possible without the assistance derived from what are called "currency transfers," a system which, while preserving the Reserve of the Paper Currency Department intact for the payment of the currency notes, yet gives the advantage of a large balance that can be made available without the delay of actual remittance, wherever it may be wanted. Thus in the present month the accruing revenue of the opium districts has been allowed to remain in those districts in the charge of a currency agency, an equivalent being immediately released to the Treasury in Calcutta; a fortnight hence this money will be wanted for payments to opium cultivators in the districts, but by that time the Land Revenue from Eastern Bengal will have been received, and being in like manner made over to the Currency Department will liberate the coin where it is wanted.

108. The charge that Government does not do all it might to assist trade, sometimes takes the form of an assertion that the currency balances

should be lent out in a time of pressure. This is of course impossible, as the currency balances are pledged by law to secure the convertibility of the currency notes, and can no more be lent to the market than can the gold in the Issue Department of the Bank of England.

109. Another contention is, that the cash balance of the Government of India is too high. Now the question whether the Government cash balance is too high or too low, is one that must be determined by the experience of those who actually deal with that balance, and are responsible for seeing that there is sufficient money in the treasury to meet all the claims against Government.

I do not think I exaggerate when I say that every person who has experience of the actual work of dealing with the balances in this country is in favour of rather a high cash balance. The question has been frequently considered both in India and in England, and though a cash balance of 10 to 13 crores may seem enormous, yet if we reflect on the special difficulties in the way of suddenly obtaining a large amount of cash in this country, on the sudden and large demands to which Government is exposed, and on the enormous extent of country over which the balance has to be spread, it will easily be recognised that the mere fact of the cash balance being large is no proof that it is larger than is required by the wants of the case.

Some authorities hold that, if anything, the Indian cash balance has been kept somewhat too low in recent years. In that opinion I am inclined to concur. The cash balance of recent years has been low, because the claims against the Government were heavy owing to expenditure of all kinds, and it was thought desirable to avoid borrowing more than was absolutely necessary.

110. I have mentioned the allegations (1), that Government ought to lend out the currency balance, and (2), that Government keeps too high a cash balance, simply in order to clear the ground. There is no force in them, and they could only be made by persons ignorant of the facts of the case. I now come to what is the real question, namely, the expediency of the maintenance of the Reserve Treasuries in the Presidency Towns. Should the Government keep the whole of its spare cash in the Presidency Banks, or should it aim at keeping balances of tolerably constant amounts in those Banks, the surplus being kept in the Reserve Treasuries? This is a question which deserves consideration, and on which there may reasonably be a difference of opinion, though I can hold out no hope of any change in the policy of Government in this respect.

The justification for the existence of the Reserve Treasuries is to be found in the special conditions affecting the Indian money market. These special conditions are the liability of that market to extreme pressure at times, the difficulty in adding temporarily to the amount of cash by drawing on other markets, and the magnitude of the cash transactions of the Government as compared with those of the trade. Under the circumstances I have just stated, and looking to the fact that the Government in case of war, famine, or other unexpected cause, is exposed to the risk of having to meet sudden and large demands on it for cash, it was decided by Lord Northbrook's Government that it would be to the interest both of the commercial public and the Government of India that the surplus cash, for the time being, of the Government of India in excess of certain regulated balances in the Presidency Banks and the cash in Mofussil Treasuries, should be kept in Reserve Treasuries.

It was held that, if the whole of the surplus cash was kept in the Presidency Banks, trade would rely on the permanence of the resources thus supplied to it, and that, in case of a sudden demand for cash, the Government of India would either be forced to abandon its right to reduce its balance in the Presidency Banks, or risk producing a financial crisis by suddenly and largely reducing the resources of these Banks.

To show that this is not an imaginary fear, I will quote a telegram received in 1874 from the Government of Bombay :—

“Clear the line. You are placing the exchange banks and trade of Bombay in great danger. The eight Exchange Banks are indebted to the Bank of Bombay 68 lakhs of rupees, half payable on demand, secured by Government paper, and remainder in February. Their balances for current purposes in the Bank of Bombay are under 20 lakhs of rupees; balance of other customers of Bank of Bombay exceedingly low. Bank of Bombay has to meet Council Bills for 25 lakhs of rupees arrived from England this morning, and similar Bills for 20 lakhs of rupees will shortly arrive. Bills on Calcutta absolutely unsaleable. If you draw more on Bank of Bombay, they must call in the sums due from the Exchange Banks, and there will be a general panic and serious danger of stoppages.”

There was at that time a Government balance of about 100 lakhs in the Bank of Bombay, and the proposed withdrawal, which called forth this startling protest from the Governor of that Province, only came to 35 lakhs. I do not think a stronger argument could be produced to show the dangers that might arise if the Government of India reverted to the old system of keeping all its spare cash in the Presidency Banks. The arguments which weighed with the Government of India in introducing the system of Reserve Treasuries are contained in a Despatch to the Secretary of State, No. 256, dated 30th June 1874; it has been printed in the Appendix to this Statement. It will show that the policy of the establishment of Reserve Treasuries was adopted deliberately and in order to meet real difficulties.

111. It has been urged that Government could relieve the market by lending out the balance of the Reserve Treasuries on favourable terms to the Banks; but if this course were followed the same difficulties that arose when the Presidency Banks held the whole of the surplus balances would again occur. Trade would become accustomed to rely on the resources furnished by the Government, and at a time of pressure the withholding of the assistance usually given by Government might have a very serious effect.

Section X.—Ways and Means—India, 1889-90.

112. The Ways and Means Estimate of India, made up in the same form as in paragraph 96, is as follows :—

NET RECEIPTS.		Rx.
1. Excess of Revenue in India over the Expenditure charged against it		22,016,900
2. Public Loan		2,500,000
3. Increase of Unfunded Debt—mostly Savings Bank Deposits		629,700
4. For Remittance to Secretary of State		1,112,300
Add Opening Balance		12,900,001
		<u>39,158,901</u>
NET OUTGOINGS.		Rx.
5. Expenditure charged to Provincial Balances		640,800
6. Capital Expenditure of Government in India		2,224,600
7. Loans to Municipalities, &c.		827,700
8. Other items		170,400
9. Issues on Capital Account to Railway Companies against receipts in England		1,221,400
10. Council Bills. Sterling Account		14,690,900
11. Do. Exchange		6,829,800
Add Closing Balance		12,553,301
		<u>39,158,901</u>

PROPOSED RUPEE LOAN.

113. It is estimated that a loan of Rx. 2,500,000 will be required during the year, but no pledge can be given either as to the amount of the loan or the time when it will be issued, or the conditions which will attach to it. According to the estimates, a loan of Rx. 2,500,000 will give an ample cash balance, and if matters turn out favourably, it may not be necessary to borrow so much. We expect, with this assistance, to close 1889-90 with a cash balance of Rx. 12,553,301.

LOANS TO MUNICIPALITIES, &c.

114. Before 1838-89 all loans and advances of public money were treated as advances on Imperial account. The loans were made on the advice and through the agency of Local Governments, and Local Governments were so far responsible that irrecoverable sums were charged off as Provincial Expenditure. But they had no concern with the punctual and complete realisation of the interest due on these advances, which was credited as an asset of Imperial Revenue. At the instance of the Secretary of State the arrangements were re-considered, and the occasion was thought appropriate for extending the principle of decentralisation beyond the limits of the Revenue account. The interest received on these loans is almost always higher than that paid by Government on its public loans, and by surrendering this advantage it was obvious that an inducement might be offered to Local Governments to undertake complete responsibility for the administration of this department of finance. This responsibility was accepted in every case, the necessary arrangements were completed last year, and orders were published in the *Gazette of India* of 5th January 1889.

115. In connection with this subject the question of lending from public funds to Municipalities and other public bodies was considered. It was believed from the Secretary of State's observations in a despatch of September 1887, that, under the arrangements described above, sanction might be given to a relaxation of the restrictive policy which has been followed in this matter since 1876.

116. Experience has shewn that the rigid refusal to lend money to small Municipalities and Local Boards has operated unfavourably in delaying and preventing sanitary improvement and reform. It has been found that such bodies cannot raise money in the market, except at high rates of interest; and Municipalities have in several cases found it necessary in consequence to abandon, or indefinitely postpone, well-considered schemes of drainage and water-supply. The Government of India accepted the Secretary of State's invitation to review the question, and the Secretary of State has, in consideration of the fact that, under the scheme described above, Provincial responsibility will be enforced, withdrawn the prohibition.

117. It is not proposed at present to adopt the policy of lending to the Presidency Corporations, as they have a public credit of their own and can borrow, in ordinary cases, in the open market, while the claims on the Government of India are so great that it cannot without difficulty find the necessary funds. But in pursuance of the principles enunciated above, Local Governments have been authorised to grant loans to Mofussil Municipalities in future, on the following conditions:—

(1) Loans may be granted only for works of public and general convenience and utility, such as drainage and water-works, bridges and the like; and not for works which are merely or mainly ornamental or convenient, such as town halls, public gardens or market places.

(2) A local body, having borrowed from Government, may not borrow from any other source until it has obtained the sanction of the Local Government concerned, which should not be given until it is clearly shown that the sum lent by Government, with interest thereon, is duly secured.

118. I have stated that the rules regulating the new scheme were published in the *Gazette of India* on 5th January. The demands of Local Governments have since been received. These demands, so far as they relate to advances to cultivators, to embarrassed landed proprietors, and for drainage embankments and the like, have no special interest, as the only change in respect of them is the transfer of administration and responsibility. As regards loans to Mofussil Municipalities, the importance attached to the change of policy will be understood when it is stated that, notwithstanding the short notice given, the applications for loans for Municipal sanitary purposes amount to Rx. 254,900, which sum it has been found possible to place at the disposal of Local Governments. The projects comprise schemes of water-supply for Allahabad, Agra, Nagpore, Delhi, and Peshawar. Although an important step has now been taken towards facilitating the carrying out of Local Works and Improvements, the large claims on the resources of the Government of India on account of Railway and Irrigation Works will prevent, for the present, any very important extension of the system.

Section XI.—Summary.

119. The principal features of this Statement are summarised as follows:—

(a) The Accounts of 1887-88 have closed with a deficit of Rx. 2,028,832, including as expenditure Rx. 456,017 on account of Special Defence Works. Excluding the cost of these works, the deficit was Rx. 1,572,815. This has resulted mainly from a special charge of Rx. 1,059,000 incurred in connection with the conversion of the 4 per cent. Sterling Stock into 3½ per cent., from heavy military expenditure in Burma, from a fall in exchange, and in the price of opium, and from a reduction in Railway Revenue, counter-balanced by an improvement in Revenue and reduced Expenditure under other heads.

(b) The Revised Estimates of 1888-89 show a deficit of Rx. 201,700, including as expenditure Rx. 818,300 on account of Special Defence Works, and a surplus of Rx. 616,600, if the cost of these works be excluded. Seeing that there has been a further fall in the rate of exchange, which has been taken for the current and coming year at 1s. 4.38d. = 1 rupee, heavy unforeseen expenditure on Military Expeditions, and a decline in the salt revenue owing to persistent rumours of an impending reduction of the duty, the result is satisfactory.

(c) The Budget Estimates for 1889-90 show a surplus of Rx. 106,300 after providing Rx. 1,102,900 for Special Defence Works. If the cost of these works be excluded, there is a surplus of Rx. 1,209,200. Imperial revenues have received a special asset of Rx. 740,000, towards which all Local Governments, except the Punjab, contributed. Of this only Rx. 250,000, most of which represents the proceeds of the re-imposed Patwari Cess in the North-Western Provinces and Oudh, will be permanent, the remainder being a receipt of next year only.

(d) The Capital Expenditure on Railways and Irrigation Works is expected to amount to Rx. 1,857,800 in 1888-89, and Rx. 4,089,500 is provided for 1889-90. The expenditure in 1888-89 is really Rx. 3,264,500, but Rx. 1,406,700 of it has been transferred to the Capital Accounts of the Indian Midland and the Bengal-Nagpur Railways on account of the cost of the Sindia and Katni-Umaria Railways transferred to them.

(e) As regards the general financial position of the Government of India, while there is every need for economy and for husbanding our revenue, there is no ground for desponding or pessimist views. There are probable difficulties in the future, but there are also reasons for holding that we shall be able to encounter them successfully. The Estimate of Revenue for 1889-90 have been framed with moderation.

(f) The Secretary of State proposes to draw, during 1889-90, £14,689,900 of Council Bills. He also proposes to raise a loan of £3,750,000 under the Oudh and Rohilkhand Railway Purchase Act for the purpose of advancing funds to Railway Companies.

(g) The Government of India will probably raise a loan of Rx. 2,500,000 in India, of which Rx. 584,000 is required for the Dock Works at Calcutta and Bombay, and Rx. 254,900 for Municipal Water Works, but no pledge can be given either as to the amount of the loan or the time when it will be issued, or the conditions which will attach to it.

D. BARBOUR.

CALCUTTA ;

March 27, 1889.

APPENDIX I.

Despatch from the Government of India, to Her Majesty's Secretary of State for India, No. 256, dated 30th June 1874.

We have postponed consideration of the Bill for the regulation of the Presidency Banks and of the agreements depending upon it, pending receipt of the decision of Your Lordship in Council on the question of the agency of the Bank of Bengal in Bombay, in regard to which we forwarded with our despatch of the 9th January, No. 17, a letter from the Directors of the Bank of Bengal.

2. The strain to which our finances were exposed early this year has given us the advantage of an experience which we had not when the terms of the new agreements were last under our consideration.

3. We have been much impressed with the consideration that the effect of the existing agreements with the banks which compels us to place all the cash balances belonging to Government in their hands leads to consequences which may be very inconvenient, if not worse, both to Government and to trade.

4. The only use of these balances to Government is that they may be made available the moment the public service requires them.

5. We have had no difficulty in regard to the balances in the hands of the Banks of Bengal and Madras; the Bank of Bombay, however, protested against meeting drafts upon it, and on the urgent representations of the Governor of Bombay, we were obliged, on the 29th January, to allow a month's time before drawing.

6. The Bank of Bombay, accustomed to high Government balances, and relying on the maintenance of those balances, had so employed them that they were practically locked up; for had we insisted on withdrawing them more suddenly, we should have done so in the face of a warning that we should produce a commercial crisis, and therefore for a time the Government balances at Bombay were useless for the purposes of the Government.

7. We think it doubtful, moreover, whether it is any real advantage to trade that large Government balances should be kept in the hands of the banks. It appears to us that an element of uncertainty is thereby introduced into the money market not unlikely to aggravate commercial difficulties at a time of tightness.

8. An amount of capital which is large relatively to the whole capital engaged in trade at the Presidency towns is supplied by Government, but Government, for reasons quite unconnected with trade, may have to withdraw these balances suddenly.

In this case a sudden demand ensues for capital to replace that which is thus removed; the rate of discount rises, not from any commercial reason, but from the accident of State necessities, and if this should occur at a time of commercial pressure, it would precipitate a crisis which otherwise might not occur. If Government did not supply this capital to the trade, it would be found by private individuals through banks or in some other way.

9. Had the Government funds in the hands of the banks in January last been limited to a fair working balance, and had we had a reserve in our own hands, we think it may be assumed that the market rise in the rates of discount which has occurred would not have taken place, and our business would have been transacted without disturbing trade operations.

10. The resources of a large money market are not open to us, and we do not think it would be safe to trust to being able to raise funds readily and immediately in India. The amount (£350,000) that we wanted in January out of our balance of about a million with the Bank of Bombay, and the demand for which brought down the remonstrance that we should place in jeopardy the trade of Bombay, cannot be considered as large. Calcutta may have larger resources, but we cannot suppose that even here the supplies immediately available are really considerable.

11. We are of opinion that a Government subject to the contingencies to which the Government of India is exposed ought not to be without a reserve, and that this reserve should be in its own hands.

12. This object might be attained by dissolving our connexion with the banks and re-establishing our treasuries. We are unwilling to take this course unless forced to do so: the banks are useful institutions, and the Bank of Bengal especially has upon several occasions been of great assistance to the Government.

13. We should prefer, as an alternative plan, to make a change in the agreements with the banks, so that, instead of giving them the right to hold all the Government balances, the stipulation may be confined to engaging to pay them interest when our balances are reduced below certain amounts.

If it be necessary to go further than this, we might stipulate that the banks should have the use of our balances up to certain limits, after which we should be unfettered as to their employment. The exact sums to be fixed in connection with the proposed stipulations would be settled in communication with the banks.

14. The amount to be kept in reserve need not, in our opinion, be very large, as the main difficulty is one only of time. The sense of security which we should derive from the possession of a reserve of two millions immediately available for any emergency would, in our judgment, amply repay the charge for interest on that amount.

APPENDIX II.

ACCOUNTS AND ESTIMATES.

Accounts	1887-88.
Revised Estimates	1888-89.
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*General Statement of the Accounts and Estimates of the Revenue
India, in India*

	For detail vide State- ment.	RECEIPTS.			
		ACCOUNTS, 1887-88.	BUDGET ESTIMATE, 1888-89.	REVISED ESTIMATE, 1888-89.	BUDGET ESTIMATE, 1889-90.
Revenue—		Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue—					
Land Revenue . . . . .	...	23,189,292	23,090,500	23,202,300	23,391,700
Opium . . . . .	...	8,515,462	8,453,900	8,560,900	8,260,000
Salt . . . . .	...	6,670,728	8,122,500	7,676,900	8,029,900
Stamps . . . . .	...	3,876,298	3,854,400	3,932,200	3,959,500
Excise . . . . .	...	4,534,655	4,609,500	4,705,700	4,727,300
Other Heads	A	7,994,571	8,081,600	8,319,500	8,575,400
TOTAL, PRINCIPAL HEADS	A	54,781,006	56,212,400	56,897,500	56,943,800
Interest	"	746,555	656,300	838,800	734,200
Post Office, Telegraph, and Mint	"	2,229,546	2,131,300	2,240,400	2,328,700
Receipts by Civil Departments	"	1,495,742	1,424,000	1,480,500	1,464,200
Miscellaneous	"	1,606,108	1,166,200	1,796,500	1,340,300
Railways	"	14,533,360	15,184,700	15,428,000	16,686,500
Irrigation	"	1,714,274	1,758,700	1,838,900	1,889,300
Buildings and Roads	"	592,338	555,100	588,700	603,700
Receipts by Military Departments	"	1,060,815	921,800	976,200	944,600
TOTAL REVENUE . . . . .	...	78,759,744	80,010,500	81,585,500	82,935,300
Extraordinary Receipts . . . . .	...	63,690	...	...	...
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	5,435,799	2,998,500	13,413,500	5,871,400
Unfunded Debt (net Incurred)	"	926,491	845,300	1,043,700	629,700
Deposits and Advances (net)	"	4,827	...	...	...
Loans to Municipalities, Native States, &c. (net Recoveries) . . . . .	"	...	...	...	...
Remittances (net) . . . . .	"	...	...	314,500	43,800
Secretary of State's Bills drawn	"	15,358,577	14,000,000	14,310,100	14,689,900
TOTAL RECEIPTS . . . . .	...	100,549,128	97,854,300	110,667,300	104,170,100
Balance on 1st April—India . . . . .	...	13,195,785	13,733,085	13,883,701	12,900,001
England . . . . .	...	5,280,829	5,614,329	5,900,697	3,849,797
GRAND TOTAL . . . . .	...	119,025,742	117,201,714	130,451,698	120,919,898

*and Expenditure and Receipts and Disbursements of the Government of
and in England.*

Figures nearest to 100 in columns for Estimates.

	For detail vide State- ment.	DISBURSEMENTS.			
		ACCOUNTS, 1887-88.	BUDGET ESTIMATE, 1888-89.	REVISED ESTIMATE, 1888-89.	BUDGET ESTIMATE, 1889-90.
Expenditure—		<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Direct Demands on the Revenues	B	9,438,163	9,863,000	9,837,800	9,730,000
Interest	"	5,441,754	4,508,400	4,701,200	4,358,600
Post Office, Telegraph, and Mint	"	2,255,829	2,182,200	2,167,600	2,268,300
Salaries and Expenses of Civil Departments	"	12,906,364	13,098,300	13,038,000	13,291,200
Miscellaneous Civil Charges	"	4,761,130	4,857,900	4,895,900	4,823,200
Famine Relief and Insurance	"	91,408	73,200	82,900	100,500
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"	80,945	43,800	18,000	10,200
Railway Revenue Account	"	16,655,746	17,299,600	17,692,900	18,713,100
Irrigation	"	2,461,646	2,582,300	2,630,800	2,614,700
Buildings and Roads	"	5,451,049	5,592,900	5,329,200	5,482,400
Army Services	"	20,417,934	19,969,000	20,371,500	20,974,700
Special Defence Works	"	456,017	1,121,500	818,300	1,102,900
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .	...	80,417,985	81,192,100	81,584,100	83,469,800
<i>Add—</i> Provincial Surpluses: that is, portion of Allot- ments to Provincial Governments not spent by them in the year	End of B	+423,685	+9,800	+238,300	+24,600
<i>Deduct—</i> Provincial Deficits: that is, portion of Pro- vincial Expenditure defrayed from Provincial balances	"	—53,094	—493,400	—35,200	—665,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . . . .	...	80,788,576	80,708,500	81,787,200	82,829,000
Expenditure not charged to Reve- nue—					
Capital Outlay on Railways and Irrigation Works	End of B	2,784,824	4,044,500	1,857,800	4,089,500
Capital charge involved in redemption of liabilities . . . . .	...	...	...	10,336,000	...
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C	...	340,900	739,400	19,700
Loans to Municipalities, Native States, &c. (net ad- vances)	"	396,944	486,800	510,900	827,700
Capital of Railway Companies (net Payments)	"	574,127	3,143,400	3,350,700	3,763,100
Remittances (net)	"	14,333	69,300	...	...
Secretary of State's Bills paid	"	14,682,540	14,548,500	15,119,900	14,690,900
TOTAL DISBURSEMENTS . . . . .	...	99,241,344	103,341,900	113,701,900	106,219,900
Balance on 31st March—India . . . . .	...	13,883,701	11,581,385	12,900,001	12,553,301
England . . . . .	...	5,900,697	2,278,429	3,849,797	2,146,697
GRAND TOTAL . . . . .	...	119,025,742	117,201,714	130,451,698	120,919,898
		<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Revenue		78,759,744	80,010,500	81,585,500	82,935,300
Expenditure chargeable thereon		80,788,576	80,708,500	81,787,200	82,829,000
Surplus (+) or Deficit (—)		—2,028,832	—698,000	—201,700	+106,300

E. GAY,

Comptroller General.

E. J. SINKINSON,

Offg. Secretary to the Government of India.

A.—STATEMENT of the REVENUE of

HEADS OF REVENUE.	ACCOUNTS, 1887-88.					REVISED	
	INDIA.		England.	Exchange.* 1-4'90d.	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue—							
I.—Land Revenue	14,214,844	8,974,448	...	...	23,189,292	14,143,300	9,059,000
II.—Opium	8,515,462	...	...	...	8,515,462	8,560,900	...
III.—Salt	6,643,454	27,274	...	...	6,670,728	7,654,600	22,300
IV.—Stamps	1,127,166	2,749,132	...	...	3,876,298	1,147,200	2,785,000
V.—Excise	3,325,752	1,208,903	...	...	4,534,655	3,445,600	1,260,100
VI.—Provincial Rates	850	3,034,473	...	...	3,035,323	600	3,018,800
VII.—Customs	1,333,401	15,436	...	...	1,348,837	1,354,800	15,200
VIII.—Assessed Taxes	823,667	607,769	...	...	1,431,436	890,700	617,900
IX.—Forest	521,415	602,710	...	...	1,124,125	682,300	643,400
X.—Registration	156,710	154,543	...	...	311,253	165,300	163,500
XI.—Tributes from Native States	743,597	...	...	...	743,597	767,000	...
TOTAL	37,406,318	17,374,688	...	...	54,781,006	38,812,300	17,585,200
XII.—Interest	621,664	31,189	65,978	27,724	746,555	555,000	89,000
Post Office, Telegraph, and Mint—							
XIII.—Post Office	1,209,329	4,867	...	...	1,214,196	1,285,600	6,300
XIV.—Telegraph	747,466	505	11,206	4,709	763,886	707,700	500
XV.—Mint	251,437	...	19	8	251,464	215,800	...
TOTAL	2,208,232	5,372	11,225	4,717	2,229,546	2,209,100	6,800
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	23,547	299,415	...	...	322,962	28,200	304,700
{ Jails	30,071	218,817	...	...	248,888	34,500	234,400
XVII.—Police	25,711	324,582	...	...	350,293	29,800	318,100
XVIII.—Marine	73,254	121,773	...	...	195,027	74,100	117,300
XIX.—Education	1,410	223,795	...	...	225,205	1,600	205,300
XX.—Medical	120	55,907	2,764	1,161	59,952	500	55,900
XXI.—Scientific and other Minor Departments	29,775	62,768	614	258	93,415	5,200	65,100
TOTAL	183,888	1,307,057	3,378	1,419	1,495,742	173,900	1,300,800
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, &c.	218,692	37,184	104,118	43,751	403,745	233,400	38,500
XXIII.—Stationery and Printing	34,031	46,251	...	...	80,282	23,100	44,800
XXIV.—Exchange	744,471	...	...	...	744,471	951,800	...
XXV.—Miscellaneous	99,371	265,609	8,893	3,737	377,610	80,000	269,300
TOTAL	1,096,565	349,044	113,011	47,488	1,606,108	1,288,300	352,600
Railways—							
XXVI.—State Railways (gross Receipts)	9,371,808	1,499,791	230	97	10,871,926	10,206,100	1,534,000
XXVII.—Guaranteed Companies (Net Traffic Receipts)	3,636,670	...	...	...	3,636,670	3,652,500	...
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	24,764	...	...	...	24,764	35,100	...
TOTAL	13,033,242	1,499,791	230	97	14,533,360	13,893,700	1,534,000
Irrigation—							
XXIX.—Major Works: Direct Receipts	418,453	532,508	...	...	950,961	464,200	596,500
Portion of Land Revenue due to Irrigation	602,555	...	...	...	602,555	612,100	...
XXX.—Minor Works and Navigation	32,139	128,619	...	...	160,758	30,600	135,500
TOTAL	1,053,147	661,127	...	...	1,714,274	1,106,900	732,000
Buildings and Roads—							
XXXI.—Military Works	40,413	...	...	...	40,413	39,700	...
XXXII.—Civil Works	11,972	503,594	25,601	10,758	551,925	10,800	500,000
TOTAL	52,385	503,594	25,601	10,758	592,338	50,500	500,000
Receipts by Military Departments—							
XXXIII.—Army: Effective	931,027	...	36,752	15,444	983,223	863,500	...
Non-effective	70,673	...	4,872	2,047	77,592	52,500	...
TOTAL	1,001,700	...	41,624	17,491	1,060,815	916,000	...
TOTAL REVENUES	56,657,141	21,731,862	261,047	109,694	78,759,744	59,005,700	22,100,400

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England

INDIA, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1888-89.			Increase + Decrease— of Revised, as com- pared with Budget Estimates, 1888-89.	BUDGET ESTIMATE, 1889-90.						Increase + Decrease— of Budget, 1889-90, as com- pared with Budget, 1888-89.	Increase + Decrease— of Budget, 1889-90, as compared with Revised Estimates, 1888-89.
England.	Exchange.* 1-4-38d.	TOTAL.		INDIA.		England.	Exchange. 1-4-38d.	TOTAL.			
				Imperial.	Provincial and Local.						
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	
...	...	23,202,300	+ 111,800	14,918,400	8,473,300	...	...	23,391,700	+ 301,200	+ 189,400
...	...	8,560,900	+ 107,000	8,260,000	...	...	...	8,260,000	- 193,900	- 300,900
...	...	7,676,900	- 445,600	8,007,300	22,600	...	...	8,029,900	- 92,600	+ 353,000
...	...	3,932,200	+ 77,800	1,155,400	2,804,100	...	...	3,959,500	+ 105,100	+ 27,300
...	...	4,705,700	+ 96,200	3,542,900	1,184,400	...	...	4,727,300	+ 117,800	+ 21,600
...	...	3,019,400	+ 6,100	600	3,257,400	...	...	3,258,000	+ 244,700	+ 238,600
...	...	1,370,000	+ 900	1,402,500	15,900	...	...	1,418,400	+ 49,300	+ 48,400
...	...	1,508,600	+ 56,800	875,700	639,600	...	...	1,515,300	+ 63,500	+ 6,700
...	...	1,325,700	+ 154,100	636,300	633,300	...	...	1,269,600	+ 98,000	- 56,100
...	...	328,800	+ 20,900	166,900	164,200	...	...	331,100	+ 23,200	+ 2,300
...	...	767,000	- 900	783,000	...	...	...	783,000	+ 15,100	+ 16,000
...	...	56,397,500	+ 185,100	39,749,000	17,194,800	...	...	56,943,800	+ 731,400	+ 546,300
133,000	61,800	838,800	+ 182,500	597,600	92,700	30,000	13,900	734,200	+ 77,900	- 104,600	
...	...	1,291,900	+ 49,800	1,341,000	7,000	...	...	1,348,000	+ 105,900	+ 56,100
16,700	7,800	732,700	+ 33,400	730,800	500	14,200	6,600	752,100	+ 52,800	+ 19,400	
...	...	215,800	+ 25,900	228,600	...	...	...	228,600	+ 38,700	+ 12,800
16,700	7,800	2,240,400	+ 109,100	2,300,400	7,500	14,200	6,600	2,328,700	+ 197,400	+ 88,300	
...	...	332,900	+ 28,300	25,800	301,000	...	...	326,800	+ 22,200	- 6,100
...	...	268,900	+ 10,800	36,100	234,000	...	...	270,100	+ 12,000	+ 1,200
...	...	347,900	+ 26,100	24,700	321,300	...	...	346,000	+ 24,200	- 1,900
...	...	191,400	+ 3,100	67,300	117,400	...	...	184,700	- 3,600	- 6,700
...	...	206,900	+ 5,500	800	211,600	...	...	212,400	+ 11,000	+ 5,500
2,500	1,200	60,100	- 1,600	500	52,000	2,500	1,200	56,200	- 5,500	- 3,900	
1,400	700	72,400	- 15,700	3,100	64,000	600	300	68,000	- 20,100	- 4,400	
3,900	1,900	1,480,500	+ 56,500	158,300	1,301,300	3,100	1,500	1,464,200	+ 40,200	- 16,300	
103,800	48,300	424,000	+ 41,900	232,400	38,600	98,400	45,700	415,100	+ 33,000	- 8,900	
...	...	67,900	+ 7,800	21,600	44,000	...	...	65,600	+ 5,500	- 2,300
...	...	951,800	+ 536,800	527,300	...	...	...	527,300	+ 112,300	- 424,500
2,400	1,100	352,800	+ 43,800	63,800	264,800	2,500	1,200	332,300	+ 23,300	- 20,500	
106,200	49,400	1,796,500	+ 630,300	845,100	347,400	100,500	46,900	1,340,300	+ 174,100	- 456,200	
200	100	11,740,400	- 500	11,516,200	1,587,000	200	100	13,103,500	+ 1,362,600	+ 1,363,100	
...	...	3,652,500	+ 247,500	3,560,000	...	...	...	3,560,000	+ 155,000	- 92,500
...	...	35,100	- 3,700	23,000	...	...	...	23,000	- 15,800	- 12,100
200	100	15,428,000	+ 243,300	15,099,200	1,587,000	200	100	16,686,500	+ 1,501,800	+ 1,258,500	
...	...	1,060,700	+ 46,600	493,600	596,500	...	...	1,090,100	+ 76,000	+ 29,400
...	...	612,100	+ 21,800	629,400	...	...	...	629,400	+ 39,100	+ 17,300
...	...	166,100	+ 11,800	32,600	137,200	...	...	169,800	+ 15,500	+ 3,700
...	...	1,838,900	+ 80,200	1,155,600	733,700	...	...	1,889,300	+ 130,600	+ 50,400
...	...	39,700	+ 3,700	38,900	...	...	...	38,900	+ 2,900	- 800
26,100	12,100	549,000	+ 29,900	10,200	516,900	25,700	12,000	564,800	+ 45,700	+ 15,800	
26,100	12,100	588,700	+ 33,600	49,100	516,900	25,700	12,000	603,700	+ 48,600	+ 15,000	
34,900	16,200	914,600	+ 52,200	829,400	...	33,500	15,600	878,500	+ 16,100	- 36,100	
6,200	2,500	61,600	+ 2,200	56,600	...	6,500	3,000	66,100	+ 6,700	+ 4,500	
41,100	19,100	976,200	+ 54,400	886,000	...	40,000	18,600	944,600	+ 22,800	- 31,600	
327,200	152,200	81,585,500	+ 1,575,000	60,840,300	21,781,300	214,100	99,600	82,935,300	+ 2,924,800	+ 1,349,800	

The Exchange thereon calculated in accordance with the average Rate obtained for Bills and Telegraphic Transfers sold during the year.

B.—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	ACCOUNTS, 1887-88.					REVISED	
	INDIA.		England.	Exchange.† 1-4-90.	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
Direct Demands on the Revenues—	<i>Rx.</i>	<i>Rx.</i>	£	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
1.—Refunds and Drawbacks . . .	150,468	73,514	...	...	223,982	152,100	76,600
2.—Assignments and Compensations . .	541,538	927,425	...	...	1,468,963	550,700	929,100
Charges in respect of Collection, viz.:							
3.—Land Revenue	241,393	3,245,103	133	56	3,486,685	267,200	3,270,700
4.—Opium (including cost of Production)	2,423,238	...	941	396	2,424,575	2,647,300	...
5.—Salt (including cost of Production) .	409,191	1,435	55	23	410,704	419,300	2,500
6.—Stamps	—5,750	91,993	54,338	22,833	163,414	—10,200	94,500
7.—Excise	93,059	34,012	5	2	127,078	101,300	36,300
8.—Provincial Rates . . . . .	...	62,138	...	...	62,138	...	62,000
9.—Customs	48,679	86,184	20	8	134,891	48,700	86,000
10.—Assessed Taxes	15,019	13,660	...	...	28,679	16,000	12,400
11.—Forest	322,955	394,342	1,758	739	719,794	395,800	411,000
12.—Registration	93,981	93,279	...	...	187,260	96,300	95,400
TOTAL	4,333,771	5,023,085	57,250	24,057	9,438,163	4,684,500	5,076,500
Interest—							
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	275,441	...	3,365,222	1,414,099	5,054,762	315,900	48,800
14.—Interest on other Obligations . . .	384,045	2,539	287	121	386,992	433,300	2,700
TOTAL	659,486	2,539	3,365,509	1,414,220	5,441,754	749,200	51,500
Post Office, Telegraph, and Mint—							
15.—Post Office	1,102,304	109,658	114,940	48,299	1,375,201	1,108,200	109,300
16.—Telegraph	604,849	473	127,661	53,644	786,627	571,200	500
17.—Mint	87,339	...	4,691	1,971	94,001	87,300	...
TOTAL	1,794,492	110,131	247,292	103,914	2,255,829	1,766,700	109,800
Salaries and Expenses of Civil Departments—							
18.—General Administration	612,381	777,140	267,858	112,556	1,769,935	597,400	797,900
19.—Law and Justice { Courts	75,868	2,574,540	453	190	2,651,051	82,600	2,602,900
{ Jails	152,145	619,727	...	...	771,872	163,400	666,400
20.—Police	795,005	2,808,616	...	...	3,603,621	881,800	2,888,900
21.—Marine (including river Navigation)	333,421	135,118	142,448	59,858	670,845	286,000	147,400
22.—Education	16,894	1,274,031	624	262	1,291,811	16,000	1,291,600
23.—Ecclesiastical	158,341	...	550	231	159,122	158,000	...
24.—Medical	40,211	715,008	6,848	2,878	764,945	32,300	724,300
25.—Political	626,085	15,111	30,604	12,860	684,660	668,500	54,400
26.—Scientific and other Minor Departments	277,030	145,028	18,620	7,824	448,502	241,300	153,200
TOTAL	3,087,381	9,154,319	468,005	196,659	12,906,364	3,127,300	9,327,000
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions .	572,846	...	15,749	6,618	595,213	509,800	...
28.—Civil Furlough and Absentee Allow- ances	2,597	...	215,560	90,580	308,737	8,700	...
29.—Superannuation Allowances and Pen- sions	88,263	629,444	1,597,940	671,470	2,987,117	85,200	662,500
30.—Stationery and Printing	60,903	389,419	89,317	37,532	577,171	68,300	387,600
31.—Exchange . . . . .	...	...	...	...	...	...	...
32.—Miscellaneous	61,065	185,192	32,837	13,798	292,892	131,900	201,300
TOTAL	785,674	1,204,055	1,951,403	819,998	4,761,130	803,900	1,251,400
Famine Relief and Insurance—							
33.—Famine Relief . . . . .	...	402	...	...	402	...	10,200
34.—Construction of Protective Railways .	...	...	...	...	...	...	...
35.—Construction of Protective Irrigation Works	91,006	...	...	...	91,006	72,700	...
36.—Reduction of Debt . . . . .	...	...	...	...	...	...	...
TOTAL	91,006	402	...	...	91,408	72,700	10,200
Carried over	10,751,810	15,494,531	6,089,459	2,558,848	34,894,648	11,204,300	15,826,400

The "Interest on Debt" is distributed as follows:—
Interest on Debt (other than that charged to Railways and
Irrigation Works) as above
Under Railway Revenue Account
Under Irrigation

TOTAL

See foot-note to Statement No.

ACCOUNTS, 1887-88.			
India.	England.	Exchange.	TOTAL.
<i>Rx.</i>	£	<i>Rx.</i>	<i>Rx.</i>
275,441	3,365,222	1,414,099	5,054,762
2,557,785	552,080	231,990	3,341,855
1,017,542	...	...	1,017,542
TOTAL	3,850,760	3,917,302	1,646,089

*Revenues of India, in India and in England.**Figures nearest to 100 in columns for Estimates.*

ESTIMATE, 1888-89.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1888-89.	BUDGET ESTIMATE, 1889-90.						Increase + Decrease— of Budget, 1889-90 as com- pared with Budget, 1888-89.	Increase + Decrease— of Budget, 1889-90 as compared with Revised Estimate, 1888-89.
England.	Exchange.† 1-4-38d.	TOTAL.		INDIA.		England.	Exchange. 1-4-38d.	TOTAL.			
				Imperial.	Provincial and Local.						
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	
...	...	228,700	+ 33,600	153,500	67,600	...	...	221,100	+ 26,000	- 7,600
...	...	1,479,800	- 14,200	571,600	969,800	...	...	1,541,400	+ 47,400	+ 61,600
700	300	3,538,900	- 145,200	293,200	3,334,600	900	400	3,629,100	- 55,000	+ 90,200	
800	400	2,648,500	+ 93,800	2,362,700	...	1,100	500	2,364,300	- 190,400	- 284,200	
300	100	422,200	- 28,700	459,400	2,500	100	...	462,000	+ 11,100	+ 39,800	
48,000	22,300	154,600	- 20,400	- 12,100	97,200	33,600	15,600	134,300	- 40,700	- 20,300	
200	100	137,900	+ 10,200	114,600	39,500	100	...	154,200	+ 26,500	+ 16,300	
...	...	62,000	+ 4,400	...	60,500	...	...	60,500	+ 2,900	- 1,500
100	...	134,800	- 3,700	49,700	88,300	200	100	138,300	- 200	+ 3,500	
...	...	28,400	+ 1,100	15,000	13,800	...	...	28,800	+ 1,500	+ 400
2,400	1,100	810,300	+ 39,700	364,700	433,500	2,100	1,000	801,300	+ 30,700	- 9,000	
...	...	191,700	+ 4,200	97,800	96,900	...	...	194,700	+ 7,200	+ 3,000
52,500	24,300	9,837,800	- 25,200	4,470,100	5,204,200	38,100	17,600	9,730,000	- 133,000	- 107,800	
2,662,000	1,237,800	4,264,500	+ 189,100	290,900	57,300	2,426,500	1,128,300	3,903,000	- 172,400	- 361,500	
500	200	436,700	+ 3,700	452,400	2,500	500	200	455,600	+ 22,600	+ 18,900	
2,662,500	1,238,000	4,701,200	+ 192,800	743,300	59,800	2,427,000	1,128,500	4,358,600	- 149,800	- 342,600	
89,300	41,500	1,348,300	- 11,900	1,157,600	112,500	90,600	42,100	1,402,800	+ 42,600	+ 54,500	
102,100	47,500	721,300	- 14,700	600,500	500	110,200	51,200	762,400	+ 26,400	+ 41,100	
7,300	3,400	98,000	+ 12,000	84,800	...	12,500	5,800	103,100	+ 17,100	+ 5,100	
198,700	92,400	2,167,600	- 14,600	1,842,900	113,000	213,300	99,100	2,268,300	+ 86,100	+ 100,700	
243,100	113,100	1,751,500	+ 8,600	610,400	806,900	247,500	115,100	1,779,900	+ 37,000	+ 28,400	
700	300	2,686,500	- 26,900	93,500	2,625,200	2,600	1,200	2,722,500	+ 9,100	+ 36,000	
...	...	829,800	+ 29,600	165,900	675,900	...	...	841,800	+ 41,600	+ 12,000
...	...	3,770,700	- 5,500	959,700	2,985,300	...	...	3,945,000	+ 168,800	+ 174,300
97,500	45,300	576,200	- 40,100	315,500	139,600	86,600	40,300	582,000	- 34,300	+ 5,800	
1,200	600	1,309,400	- 21,800	17,300	1,335,000	1,400	700	1,354,400	+ 23,200	+ 45,000	
500	200	158,700	- 8,300	163,600	...	300	100	164,000	- 3,000	+ 5,300	
6,900	3,200	766,700	- 23,700	40,900	741,000	7,000	3,300	792,200	+ 1,800	+ 25,500	
29,700	13,800	766,400	+ 51,800	585,900	56,100	27,300	12,700	682,000	- 32,600	- 84,400	
18,800	8,800	422,100	- 24,000	245,600	148,200	22,900	10,700	427,400	- 18,700	+ 5,300	
398,400	185,300	13,038,000	- 60,300	3,196,300	9,513,200	395,600	184,100	13,291,200	+ 192,900	+ 253,200	
21,200	9,900	540,900	- 29,400	504,300	...	12,600	5,900	522,800	- 47,500	- 18,100	
214,000	99,500	322,200	+ 11,000	9,100	...	217,000	100,900	327,000	+ 15,800	+ 4,800	
1,618,000	752,400	3,118,100	+ 88,800	85,900	673,400	1,630,000	758,000	3,147,300	+ 118,000	+ 29,200	
55,000	25,600	536,500	- 71,000	67,000	390,600	47,000	21,900	526,500	- 81,000	- 10,000	
...	
30,700	14,300	378,200	+ 38,600	56,500	196,200	32,000	14,900	299,600	- 40,000	- 78,600	
1,938,900	901,700	4,895,900	+ 38,000	722,800	1,260,200	1,938,600	901,600	4,823,200	- 34,700	- 72,700	
...	...	10,200	+ 9,700	...	20,500	...	...	20,500	+ 20,000	+ 10,300
...	
...	...	72,700	...	80,000	...	...	...	80,000	+ 7,300	+ 7,300
...	
...	...	82,900	+ 9,700	80,000	20,500	...	...	100,500	+ 27,300	+ 17,600
5,251,000	2,441,700	34,723,400	+ 140,400	11,057,400	16,170,900	5,012,600	2,330,900	34,571,800	- 11,200	- 151,600	

REVISED ESTIMATE, 1888-89.				BUDGET ESTIMATE, 1889-90.			
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
364,700	2,662,000	1,237,800	4,264,500	348,200	2,426,500	1,128,300	3,903,000
2,668,800	631,900	293,800	3,594,500	2,759,800	908,700	422,600	4,091,100*
1,041,400	...	...	1,041,400	1,005,100	...	...	1,005,100
4,074,900	3,293,900	1,531,600	8,900,400	4,173,100	3,335,200	1,550,900	9,059,200

* Includes 69,300 charged to "Interest chargeable against Companies on advances."

B.—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	ACCOUNTS, 1887-88.					REVISED	
	INDIA.		England.	Exchange.* 1-4-90d.	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Brought forward	10,751,810	15,494,531	6,089,459	2,558,848	34,894,648	11,204,300	15,826,400
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance) . . . . .	...	80,945	...	...	80,945	...	18,000
Railway Revenue Account—							
38.—State Railways: Working Expenses .	4,792,939	801,248	...	...	5,594,187	5,214,800	828,600
Interest on Debt	2,120,328	437,458	552,080	231,990	3,341,856	2,211,300	457,500
Annuities in purchase of Railways . . . . .	...	...	1,683,456	707,405	2,390,861	...	...
Interest chargeable against Companies on Advances . . . . .	...	...	...	...	...	...	...
Interest on Capital deposit- ed by Companies	378	...	468,936	197,051	666,365	19,400	...
39.—Guaranteed Companies: Surplus Pro- fits, Land and Su- pervision	714,057	...	...	...	714,057	569,100	...
Interest	25,595	...	2,694,920	1,132,431	3,852,046	7,200	...
40.—Subsidized Companies: Land, &c. .	29,011	14,616	...	...	43,627	14,500	14,500
Advances of Inter- est . . . . .	...	...	...	...	...	...	...
41.—Miscellaneous Railway Expenditure .	42,598	9,249	...	...	51,847	56,000	19,000
TOTAL	7,724,906	1,262,571	5,399,392	2,268,877	16,655,746	8,092,300	1,319,600
Irrigation—							
42.—Major Works: Working Expenses .	326,043	351,564	...	...	677,607	356,300	363,100
Interest on Debt	513,608	503,934	...	...	1,017,542	532,900	508,500
43.—Minor Works and Navigation . .	292,815	473,649	23	10	766,497	305,900	563,500
TOTAL	1,132,466	1,329,147	23	10	2,461,646	1,195,100	1,435,100
Buildings and Roads—							
44.—Military Works	1,222,763	...	6,546	2,751	1,232,060	1,100,500	...
45.—Civil Works	893,026	3,194,077	92,864	39,022	4,218,989	768,900	3,298,200
TOTAL	2,115,789	3,194,077	99,410	41,773	5,451,049	1,869,400	3,298,200
Army Services—							
46.—Army: Effective	14,243,976	...	1,843,046	774,466	16,861,488	13,958,900	...
Non-Effective	860,932	...	1,897,969	797,545	3,556,446	881,100	...
TOTAL	15,104,908	...	3,741,015	1,572,011	20,417,934	14,840,000	...
Special Defence Works—							
47.—Special Defence Works	371,137	...	59,766	25,114	456,017	450,000	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	37,201,016	21,361,271	15,389,065	6,466,633	80,417,985	37,651,100	21,897,300
Add—Portion of Allotments to Provincial Governments not spent by them in the year		+423,685					+238,300
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances .		-53,094			+370,591		-35,200
Total Expenditure charged against Revenue		21,731,862			80,788,576		22,100,400

Expenditure not charged to Revenue—	ACCOUNTS, 1887-88.			
	India.	England.	Exchange (charged against Revenue).	Total.
	Rx.	£	Rx.	Rx.
Capital Outlay, Railways and Irrigation Works—				
48.—State Railways: Construction	676,725	1,109,027	466,024	2,251,776
49.—Irrigation Works	523,222	6,919	2,907	533,048
TOTAL	1,199,947	1,115,946	468,931	2,784,824
50.—CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES . . . . .	...		

* See foot-note to Statement No. 2, p. 7.

Revenues of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimate.

ESTIMATE, 1888-89.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1888-89.	BUDGET ESTIMATE, 1889-90.					Increase + Decrease— of Budget, 1889-90, as com- pared with Budget, 1888-89.	Increase + Decrease— of Budget, 1889-90, as compared with Revised Estimates, 1888-89.
England.	Exchange* 1-4-38d.	TOTAL.		INDIA.		England.	Exchange, 1-4-38d.	TOTAL.		
				Imperial.	Provincial and Local.					
£	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	
251,000	2,441,700	34,723,400	+ 140,400	11,057,400	16,170,900	5,012,600	2,330,900	34,571,800	- 11,200	- 151,600
...	...	18,000	- 25,800	...	10,200	...	...	10,200	- 33,600	- 7,800
...	...	6,043,400	+ 61,200	6,055,200	818,900	...	...	6,874,100	+ 891,900	+ 830,700
631,900	293,800	3,594,500	+ 108,200	2,285,400	474,400	861,400	400,600	4,021,800	+ 535,500	+ 427,300
688,600	785,200	2,473,800	+ 75,800	...	...	1,687,800	784,800	2,472,600	+ 74,600	- 1,200
...	...	...	...	...	...	47,300	22,000	69,300	+ 69,300	+ 69,300
634,300	294,900	948,600	+ 17,200	19,400	...	680,400	316,400	1,016,200	+ 84,800	+ 67,600
...	...	569,100	+ 41,600	650,000	...	...	...	650,000	+ 122,500	+ 80,900
697,800	1,254,500	3,959,500	+ 85,800	30,100	...	2,327,000	1,082,000	3,439,100	- 434,600	- 520,400
...	...	29,000	- 3,200	73,000	14,500	...	...	87,500	+ 55,300	+ 58,500
...
...	...	75,000	+ 6,700	66,000	16,500	...	...	82,500	+ 14,200	+ 7,500
652,600	2,628,400	17,692,900	+ 393,300	9,179,100	1,324,300	5,603,900	2,605,800	18,713,100	+ 1,413,500	+ 1,020,200
...	...	719,400	+ 48,600	322,400	369,500	...	...	691,900	+ 21,100	- 27,500
...	...	1,041,400	- 5,300	550,800	514,300	...	...	1,065,100	+ 18,400	+ 23,700
400	200	870,000	+ 5,200	289,600	559,300	6,000	2,800	857,300	- 7,100	- 12,300
400	200	2,630,800	+ 48,500	1,162,800	1,443,100	6,000	2,800	2,614,700	+ 32,400	- 16,100
10,000	4,700	1,115,200	- 42,100	1,134,000	...	16,000	7,400	1,157,400	+ 100	+ 42,200
100,300	46,600	4,214,000	- 221,600	638,100	3,473,600	145,600	67,700	4,325,000	- 110,600	+ 111,000
110,300	51,300	5,329,200	- 263,700	1,772,100	3,473,600	161,600	75,100	5,482,400	- 110,500	+ 153,200
786,700	830,800	16,576,400	+ 350,700	14,231,900	...	1,947,800	905,700	17,085,400	+ 859,700	+ 509,000
689,100	924,900	3,795,100	+ 51,800	875,100	...	2,057,500	956,700	3,889,300	+ 146,000	+ 94,200
775,800	1,755,700	20,371,500	+ 402,500	15,107,000	...	4,005,300	1,862,400	20,974,700	+ 1,005,700	+ 603,200
251,400	116,900	818,300	- 303,200	545,000	...	380,800	177,100	1,102,900	- 18,600	+ 284,600
441,500	6,994,200	81,584,100	+ 392,000	38,823,400	22,422,100	15,170,200	7,054,100	83,469,800	+ 2,277,700	+ 1,885,700
		+ 203,100			+ 24,600			- 640,800		
		81,787,200			21,781,300			82,829,000		

REVISED ESTIMATE, 1888-89.				BUDGET ESTIMATE, 1889-90.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
210,400	788,000	366,400	1,364,800	1,697,100	1,273,000	591,900	3,562,000
486,800	4,200	2,000	493,000	527,500	...	...	527,500
697,200	792,200	368,400	1,857,800	2,224,600	1,273,000	591,900	4,089,500
...	10,336,000	...	10,336,000	...	...	...	...

C.—Statement of Receipts and Disbursements other than Revenue

	ACCOUNTS, 1887-88.			REVISED ESTIMATE, 1888-89.			BUDGET ESTIMATE, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Revenue (from Statement A)	78,389,003	261,047	78,650,050	81,106,100	327,200	81,433,300	82,621,600	214,100	82,835,700
Exchange added to Revenue	109,694	...	109,694	152,200	...	152,200	99,600	...	99,600
Extraordinary Receipts	63,690	...	63,690	...	...	...	...	...	...
TOTAL	78,562,387	261,047	78,823,434	81,258,300	327,200	81,585,500	82,721,200	214,100	82,935,300
Permanent Debt incurred—									
<i>Sterling Debt—</i>									
3½ p. c. India Stock	...	...		...	4,030,700		...	...
3 p. c. Stock	...	...		...	6,921,000		...	3,750,000	
Debenture and Debenture Stock	...	...		...	3,415,000		...	...
Proposed Loan	...	...		...	...		...	...
<i>Rupee Debt—</i>									
4 p. c. Rupee Loan	2,000,000	...		4,630,300	...		17,300	...	
Gwalior Loan	3,500,000	...		...	...		...	...
Stock Notes	5,264	...		2,300	...		...	...
Miscellaneous	...	...		...	...		...	...
Proposed Loan	...	...		...	...		2,500,000	...	
TOTAL	5,505,273	...	5,505,273	4,632,600	14,366,700	18,999,300	2,517,300	3,750,000	6,267,300
NET			5,435,799			13,413,500			5,871,300
Unfunded Debt—									
Temporary Loans	...	...		...	...		...	...
Special Loans	...	...		17,500	...		17,500	...	
Treasury Notes	100	...		...	...		...	...
Deposits of Service Funds	123,322	...		126,700	...		128,500	...	
Savings Bank Deposits	4,679,185	...		5,387,200	...		4,335,800	...	
TOTAL	4,802,607	...	4,802,607	5,531,400	...	5,531,400	4,481,800	...	4,481,800
NET			926,491			1,043,700			629,700
Deposits and Advances—									
Balances of Provincial Allotments	423,685	...		238,300	...		24,600	...	
Excluded Local Funds	720,734	...		612,400	...		615,200	...	
Political and Railway Funds	309,115	...		3,600	...		7,600	...	
Departmental and Judicial Deposits	14,255,238	...		13,507,400	...		12,937,400	...	
Advances	10,126,503	9,090		9,248,600	5,800		7,147,200	4,600	
Suspense Accounts	83,972	...		58,800	...		24,200	...	
Exchange on Remittance Accounts, net	...	...		...	...		645,100	...	
Miscellaneous	368,642	...		49,700	500		44,700	...	
TOTAL	26,287,889	9,090	26,296,979	23,718,800	6,300	23,725,100	21,446,000	4,600	21,450,600
NET			4,827			0			0
Carried over	115,158,156	270,137		115,141,100	14,700,200		111,166,300	3,968,700	

and Expenditure of the Government of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

	ACCOUNTS, 1887-88.			REVISED ESTIMATE, 1888-89.			BUDGET ESTIMATE, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Expenditure, Imperial and Provincial (from Statement B)	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Exchange, charged as Expenditure	58,562,287	15,389,065	73,951,352	59,548,400	15,041,500	74,589,900	61,245,500	15,170,200	76,415,700
add—Provincial Surpluses, transferred to "Deposits"	6,466,633	...	6,466,633	6,994,200	...	6,994,200	7,054,100	...	7,054,100
deduct—Provincial Deficits, charged against "Deposits"	423,685	...	423,685	238,300	...	238,300	24,600	...	24,600
	—53,094	...	—53,094	35,200	...	35,200	665,400	...	665,400
TOTAL	65,399,511	15,389,065	80,788,576	66,745,700	15,041,500	81,787,200	67,658,800	15,170,200	82,829,000
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	1,199,947	1,115,946		697,200	792,200		2,224,600	1,273,000	
Capital Charge involved in Redemption of Liabilities	...	...		...	10,336,000		...	...
add—Exchange on Expenditure not charged to Revenue	468,931	...		368,400	...		591,900	...	
	1,668,878	1,115,946	2,784,824	1,065,600	11,128,200	12,193,800	2,816,500	1,273,000	4,089,500
Permanent Debt discharged—									
Sterling Debt—									
East India Bonds	...	...		...	...		...	...
India 5 p. c. Stock	...	...		...	...		...	...
India 4 p. c. Debentures	...	...		...	...		...	...
India 4 p. c. Stock	...	...		...	3,730,700		...	300,000	
East Indian Railway Debentures	...	...		...	...		...	...
East Indian Railway Debenture Stock	...	...		...	...		...	...
Eastern Bengal Railway Debentures	...	...		...	...		...	...
Do. Debenture Stock	...	...		...	...		...	...
Rupee Debt—									
5½ p. c. Loans	670	...		...	...		...	...
5 p. c. Loans	50	...		...	...		...	...
4½ p. c. Loans	1,540	...		1,490,000	...		...	...
4 p. c. Loans	66,701	...		...	...		...	...
Loans under discharge	...	...		216,100	...		84,400	...	
Provincial Debentures	...	...		1,400	...		1,500	...	
Stock Notes	513	...		147,600	...		10,000	...	
Miscellaneous	...	...		...	...		...	...
TOTAL NET	69,474		69,474	1,855,100	3,730,700	5,585,800	95,900	300,000	395,900
Unfunded Debt—									
Temporary Loans	...	...		...	...		...	...
Special Loans	524	...		200	...		200	...	
Treasury Notes	...	...		...	...		...	...
Deposits of Service Funds	81,122	...		81,600	...		80,600	...	
Savings Bank Deposits	3,794,470	...		4,405,900	...		3,771,300	...	
TOTAL NET	3,876,116	...	3,876,116	4,487,700	...	4,487,700	3,852,100	...	3,852,100
Deposits and Advances—									
Balances of Provincial Allotments	53,094	...		35,200	...		665,400	...	
Excluded Local Funds	708,969	...		607,800	...		637,000	...	
Political and Railway Funds	262,387	...		100,700	...		20,000	...	
Departmental and Judicial Deposits	14,188,352	...		13,508,800	...		12,901,700	...	
Advances	10,322,203	8,439		9,286,800	5,500		7,173,400	7,300	
Suspense Accounts	212,169	...		17,200	...		18,600	...	
Exchange on Remittance Accounts net	489,482	...		499,000	...		...	...
Miscellaneous	45,035	2,022		403,500	...		46,900	...	
TOTAL NET	26,281,691	10,461	26,292,152	24,459,000	5,500	24,464,500	21,463,000	7,300	21,470,300
Carried over	97,295,670	16,515,472		98,613,100	29,905,900		95,886,300	16,750,500	19,700

C:—Statement of Receipts and Disbursements other than Revenue

	ACCOUNTS, 1887-88.			REVISED ESTIMATE, 1888-89.			BUDGET ESTIMATE, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>
Brought forward	115,158,156	270,137		115,141,100	14,700,200		111,166,300	3,968,700	
Loans to Municipalities, Native States, &c.	271,197	...	271,197	183,700	...	183,700	136,100	...	136,100
NET			0			0			0
Capital Receipts from Rail- way Companies— On account of Sub- scribed Capital	594	5,564,153		...	2,536,300		...	515,000	
Repayments	1,388,007	29,715		1,377,800	8,800		1,236,100	...	
TOTAL	1,388,601	5,593,868	6,982,469	1,377,800	2,545,100	3,922,900	1,236,100	515,000	1,751,100
NET			0			0			0
Remittances— Inland Money Orders	11,665,664	...		12,635,000	...		13,942,500	...	
Other Local Remittances (net)	...	...		...	...		...	...
Other Departmental Accounts	274,527	...		500,100	...		483,900	...	
Net Receipts by Civil Treasuries from— Post Office	921,993	...		1,138,000	...		794,300	...	
Guaranteed Railways	3,272,499	...		3,724,200	...		3,637,200	...	
Net Receipts from Civil Treasuries by— Telegraph	77,388	...		32,900	...		43,500	...	
Marine	299,263	...		270,600	...		268,900	...	
Military	13,682,427	...		13,477,800	...		13,803,600	...	
Public Works	3,934,992	...		3,421,900	...		2,382,000	...	
Remittance Account between England and India	1,192,092	205,994		1,303,000	151,300		1,169,600	126,100	
TOTAL	35,320,845	205,994	35,526,839	36,503,500	151,300	36,654,800	36,525,500	126,100	36,651,600
NET			0			314,500			43,800
Secretary of State's Bills drawn	...	15,358,577	15,358,577	...	14,310,100	14,310,100	...	14,689,900	14,689,900
TOTAL RECEIPTS	152,138,799	21,428,576		153,206,100	31,706,700		149,064,000	19,299,700	
Opening Balance	13,195,785	5,280,829		13,883,701	5,900,697		12,900,001	3,849,797	
GRAND TOTAL	165,334,584	26,709,405		167,089,801	37,607,397		161,964,001	23,149,497	

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E. W. KELLNER,
Deputy Comptroller General

*and Expenditure of the Govt. of India, in India and in England—continued.**Figures nearest to 100 in columns for Estimates.*

	ACCOUNTS, 1887-88.			REVISED ESTIMATE, 1888-89.			BUDGET ESTIMATE, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>	<i>Rx.</i>	<i>£</i>	<i>Rx.</i>
Brought forward	97,295,670	16,515,472		98,613,100	29,905,900		95,886,300	16,750,500	
Loans to Municipalities, Native States, &c.	668,141	...	668,141	694,600	...	694,600	963,800	...	963,800
NET			396,944			510,900			827,700
Payments to Railway Companies on Capital Account—									
For discharge of De- benture	...	426,000		...	200		...	913,700	
For Expenditure	4,420,287	2,710,309		4,723,600	2,549,800		2,457,500	2,143,000	
TOTAL	4,420,287	3,136,309	7,556,596	4,723,600	2,550,000	7,273,600	2,457,500	3,056,700	5,514,200
NET			574,127			3,350,700			3,763,100
Remittances—									
Inland Money Orders	11,660,656	...		12,635,000	...		13,942,500	...	
Other Local Remittan- ces	20,947	...		...	...		...	...
Other Departmental Accounts	267,640	...		500,400	...		482,900	...	
Net Payments into Civil Treasuries by—									
Post Office	928,788	...		1,138,000	...		794,300	...	
Guaranteed Railways	3,272,499	...		3,724,200	...		3,037,200	...	
Net Issues from Civil Treasuries to—									
Telegraph	77,271	...		32,000	...		43,500	...	
Marine	304,532	...		270,600	...		268,900	...	
Military	13,745,552	...		13,477,800	...		13,803,600	...	
Public Works	3,905,236	...		3,098,900	...		2,382,000	...	
Remittance Account between England and India	201,124	1,156,927		160,800	1,301,700		57,300	1,195,600	
TOTAL	34,384,245	1,156,927	35,541,172	35,038,600	1,301,700	36,340,300	35,412,200	1,195,600	36,607,800
NET			14,333			- 0			0
Secretary of State's Bills paid	14,682,540	...	14,682,540	15,119,900	...	15,119,900	14,690,900	...	14,690,900
TOTAL DISBURSEMENTS	151,450,883	20,808,708		154,189,800	33,757,600		149,410,700	21,002,800	
Closing Balance	13,883,701	5,900,697		12,900,001	3,849,797		12,553,301	2,146,697	
GRAND TOTAL	165,334,584	26,709,405		167,089,801	37,607,397		161,964,001	23,149,497	

E. GAY,
Comptroller General.E. J. SINKINSON,
Offg. Secretary to the Government of India.

D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial contracts.

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>	<i>Rx.</i>
Accounts, 1887-88.										
Balance at end of 1886-87(a)	11,853	261,730	114,591	72,129	417,541	449,987	356,517	968,931	765,479	3,418,758
Added in 1887-88 . .	691	10,226	85,596	6,494	135,493	...	20,100	148,531	16,554	423,685
Spent in 1887-88 . .	...	...	...	...	...	53,094	...	...	...	53,094
Balance at end of 1887-88 .	12,544	271,956	200,187	78,623	553,034	396,893	376,617	1,117,462	782,033	3,789,349
Revised Estimate, 1888-89.										
Balance at end of 1887-88 (by Accounts).	12,544	271,956	200,187	78,623	553,034	396,893	376,617	1,117,462	782,033	3,789,349
Added in 1888-89 . .	...	2,700	(b) 9,100	35,000	...	41,300	20,300	95,400	34,500	238,300
Spent in 1888-89 . .	400	...	(c) 9,500	...	25,300	...	...	...	...	35,200
Balance at end of 1888-89 .	12,144	274,656	199,787	113,623	527,734	438,193	396,917	1,212,862	816,533	3,992,449
Budget Estimate, 1889-90.										
Balance at end of 1888-89 (by Revised Estimate).	12,144	274,656	199,787	113,623	527,734	438,193	396,917	1,212,862	816,533	3,992,449
Added in 1889-90 . .	...	...	(b) 3,400	...	...	21,200	...	...	...	24,600
Spent in 1889-90 . .	900	141,200	(c) 46,000	24,500	39,100	...	64,300	139,500	209,900	665,400
Balance at end of 1889-90 .	11,244	133,456	157,187	89,123	488,634	459,393	332,617	1,073,362	606,633	3,351,649

(a) See Appropriation Report, Abstract D.

(b) Upper Burma.

(c) Lower Burma.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E.—Statement of Net Revenue and Expenditure—England and India.

Figures to nearest 100

Net Revenue.

	ACCOUNTS, 1887-88.				REVISED ESTIMATE, 1888-89.				BUDGET ESTIMATE, 1889-90.			
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	23,180,292	47,097	23,141,295	3,486,685	19,652,610	23,202,300	40,900	23,161,400	3,538,900	19,622,500	23,301,700	37,200
Opium	8,515,402	129	8,515,333	2,424,575	6,090,758	8,560,900	200	8,560,700	2,048,500	5,912,200	8,260,000	200
Salt	6,670,728	34,461	6,636,267	410,704	6,225,563	7,076,900	45,300	7,031,600	422,200	7,120,400	8,029,900	31,900
Stamps	3,876,208	41,302	3,834,906	163,414	3,668,582	3,932,200	44,800	3,887,400	154,600	3,732,800	3,959,500	45,000
Excise	4,534,655	33,553	4,501,102	127,078	4,374,024	4,705,700	27,200	4,678,500	137,900	4,540,600	4,727,300	27,200
Provincial Rates	3,035,323	7,970	3,027,353	62,138	2,965,215	3,019,400	15,000	3,004,400	62,000	2,942,400	3,258,000	8,000
Customs	1,348,837	32,076	1,316,761	134,891	1,181,870	1,370,000	20,800	1,349,200	134,800	1,205,400	1,418,400	49,400
Assessed Taxes	1,431,436	19,049	1,411,487	28,679	1,382,808	1,508,600	17,600	1,491,000	28,400	1,462,600	1,515,300	16,200
Forest	1,124,125	2,451	1,121,674	719,794	401,880	1,325,700	6,800	1,318,900	810,300	508,600	1,269,000	4,300
Registration	311,253	1,094	310,159	187,260	122,899	328,800	1,100	327,700	191,700	136,000	331,100	1,100
Tributes from Native States	743,597	...	743,597	...	743,597	767,000	...	767,000	...	767,000	783,000	...
DEDUCT—Assignments and Compensations	54,781,006	223,982	54,557,024	7,745,218	46,811,806	56,397,500	228,700	56,168,800	8,120,300	48,039,500	56,943,800	221,100
	...	...	...	...	1,468,963	...	...	...	...	1,479,800	...	...
TOTAL NET REVENUE					45,342,843					46,559,700		

Net Expenditure.

	ACCOUNTS, 1887-88.				REVISED ESTIMATE, 1888-89.				BUDGET ESTIMATE, 1889-90.			
	Gross Expenditure.	Receipts.	Net Expenditure.		Gross Expenditure.	Receipts.	Net Expenditure.		Gross Expenditure.	Receipts.	Net Expenditure.	
	Rx.	Rx.	Rx.		Rx.	Rx.	Rx.		Rx.	Rx.	Rx.	
Interest	5,441,754	746,555	4,695,199		4,701,200	838,800	3,862,400		4,358,600	734,200	3,624,400	
Post Office, Telegraph, & Mint.	2,255,829	2,229,546	20,283		2,107,600	2,240,400	72,800		2,268,300	2,328,700	60,400	
Civil Departments	12,906,364	1,495,742	11,410,622		13,038,000	1,480,500	11,557,500		13,291,200	1,464,200	11,827,000	
Miscellaneous Civil Charges	4,761,130	1,606,108	3,155,022		4,895,900	1,796,500	3,099,400		4,823,200	1,340,300	3,482,900	
Famine Relief and Insurance	91,408	...	91,408		82,900	...	82,900		100,500	...	100,500	
Construction of Rys. (charged against Reve. in addition to that under Famine Insurance)	80,945	...	80,945		18,000	...	18,000		10,200	...	10,200	
Railways Revenue Account	16,655,746	14,533,360	2,122,386		17,692,900	15,428,000	2,264,900		18,713,100	16,686,500	2,026,600	
Irrigation	2,401,646	1,714,274	747,372		2,630,800	1,838,900	791,900		2,614,700	1,889,300	725,400	
Buildings and Roads	5,451,049	592,338	4,858,711		5,320,200	588,700	4,740,500		5,482,400	603,700	4,878,700	
Army Services	20,417,934	1,060,815	19,357,119		20,371,500	976,200	19,395,300		20,974,700	944,600	20,030,100	
Special Defence Works	450,017	...	450,017		818,300	...	818,300		1,102,900	...	1,102,900	
Provincial and Local Surpluses and Deficits	70,979,822	23,978,738	47,001,084		71,746,300	25,188,000	46,558,300		73,739,800	25,991,500	47,748,300	
	+423,685	...	+379,591		+238,300	...	+203,100		+24,600	...	—640,800	
	—53,094	...	47,371,675		—35,200	...	—201,700		—665,400	...	47,107,500	
TOTAL NET EXPENDITURE			—2,028,832		...	...	46,559,700				+106,300	
Surplus (+) or Deficit (—)			45,342,843				46,559,700				47,213,800	

FORT WILLIAM,
EPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

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Summary of Financial Statement, 1889-90.

The Financial Statement of 1889-90 was made in the Legislative Council by Sir David Barbour on the 27th March.

The principal features are summarised as follows :—

The Accounts of 1887-88 have closed with a deficit of Rx. 2,028,000, including as expenditure Rx. 456,000 on account of Special Defence Works. The deficit has resulted mainly from a special charge of Rx. 1,059,000 incurred in connection with the conversion of the 4 per cent. Sterling Stock into 3½ per cent., from heavy military expenditure in Burma, from a fall in exchange, and in the price of opium, and from a reduction in Railway Revenue, counter-balanced by an improvement in Revenue and reduced Expenditure under other heads.

The Revised Estimates of 1888-89 show a deficit of Rx. 202,000, including as expenditure Rx. 818,000 on account of Special Defence Works, and a surplus of Rx. 616,000, if the cost of these works be excluded. This deficit is less than that originally estimated by Rx. 496,000, and as there has been a heavy fall in the rate of exchange, unforeseen expenditure on Military Expeditions, and a temporary decline in the Salt revenue owing to persistent rumours of an impending reduction of the duty, the result is held to be satisfactory.

The Budget Estimates for 1889-90 show a surplus of Rx. 106,000 after providing Rx. 1,103,000 for Special Defence Works, and excluding the cost of these works, a surplus of Rx. 1,209,000. Imperial revenues have received a special asset of Rx. 740,000, towards which all Local Governments, except the Punjab, contribute. The Estimates are stated to have been framed with moderation.

It is announced with the usual reserve that the Secretary of State proposes to draw, during 1889-90, £14,690,000 of Council Bills, and to raise a loan of £3,750,000 under the Oudh and Rohilkhand Railway Purchase Act for the purpose of advancing funds to Railway Companies; also that the Government of India will probably raise a loan of Rx. 2,500,000 in India, of which Rx. 584,000 is required for the Dock Works at Calcutta and Bombay, and Rx. 255,000 for Municipal Water Works.

Sir David Barbour alludes to the Excise question at some length, and shows that a remarkable improvement in revenue has in some cases been secured by greater strictness of control, and attended with a reduction in consumption. He also corrects a misapprehension regarding the policy followed by the Government.

The unfavourable receipts from the Salt revenue in the current year are clearly shown to be largely due to the persistent rumours that have been current throughout the year that a reduction of duty was imminent.

Regarding the position of silver he says :—

“The present condition is not one of permanent equilibrium. Either there will be continuous progress in the direction of demonetising silver and substituting gold, or the world will revert to the old system of double legal tender.”

He holds that the action of the United States and the Continental nations of Europe may bring on a crisis at any moment, and declares that no solution of the currency question is possible without international agreement.

Reviewing the general financial position, he adds :—

“Among the more encouraging features in Indian finance is the elasticity of the ordinary revenue. It is true that we have not many new sources of revenue open to us, but the receipts from existing sources grow with satisfactory rapidity.”

Attention is called to the progress made in completing the military defensive preparations.

The annual deficit in Upper Burma is shown to have been reduced by Rx. 328,000 in the year, and the position is summed up as follows:—

“I have tried to state fairly both the probable difficulties of the future, and the reasons that exist for holding that we shall be able to encounter them successfully, and my deliberate conclusion is, that while there is every need for economy and for husbanding our revenue, there is no ground for desponding or pessimist views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates of the coming year is little more than nominal, only Rx. 106,000, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity, and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement.”

March 27, 1889.



The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 30, 1889.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 30th March, 1889.

His Excellency the Viceroy and Governor-General of India will leave Government House, Calcutta, on Tuesday, the 2nd April, 1889, at 6-15 P.M., Calcutta time.

His Honour the Lieutenant-Governor of Bengal and Staff, Members of His Excellency's Council, General Officer Commanding the Presidency District, and Staff, the Principal Civil and Military Officers, and other Gentlemen, are invited to attend on the Grand Staircase at Government House on the occasion.

The Commissioner of Police for the Town of Calcutta, the Commissioner of Burdwan Division, and the Magistrate of Howrah will be good enough to attend at the Howrah Railway Station on the departure of His Excellency's Special Train at 6-30 P.M., Calcutta time.

By Command,

WILLIAM BERESFORD, *Lieut.-Colonel,*

Military Secretary to the Viceroy.



The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, FRIDAY, MAY 24, 1889.

STAR OF INDIA.

NOTIFICATION.

Simla, the 24th May, 1889.

No. 21 S.I.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that Her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the said Order:

To be an Extra Knight Commander.

COLONEL HENRY YULE, C.B., Royal Engineers.

To be Companions.

COLONEL EDWARD LACON OMMANNEY, Bengal Staff Corps, Commissioner and Superintendent of the Peshawar Division, and lately Political Officer with the Hazara Field Force.

The Honourable HENRY EDWARD STOKES, Madras Civil Service, Member of the Council of the Governor of the Presidency of Fort St. George.

By Order of the Grand Master,

H. M. DURAND,

*Secretary to the Most Exalted Order
of the Star of India.*

INDIAN EMPIRE.

NOTIFICATION.

Simla, the 24th May, 1889.

No. 46 I.E.

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that Her Majesty the Queen and

Empress of India has been graciously pleased to make the following appointments to the said Order :

To be Knights Commanders.

MAHARANA SHRI WAKHATSINGHJI, Raja of Lunawara, in the Rewa Kantha.
JOHN WARE EDGAR, Esq., C.S.I., Bengal Civil Service, Chief Secretary to the Government of Bengal.

To be Companions.

MAJOR CHARLES HENRY ELLISON ADAMSON, Madras Staff Corps, Deputy Commissioner in Burma.
HENRY WILLIAM BLISS, Esq., Madras Civil Service, Member of the Board of Revenue, Madras.
NAOROJI NASARVANJI VADIA, Justice of the Peace for the Town of Bombay.
BRIGADE-SURGEON ISIDORE BERNADOTTE LYON, Bombay Medical Service, Chemical Analyser to the Government of Bombay.
KHALIFA SAIYID MUHAMMAD HASAN KHAN, WAZIR-UD-DAULAH MUDABBIR-UL-MULK, Minister of the Patiala State.
JOHN WALKER BUYERS, Esq., Member of the Institution of Civil Engineers, Manager and Engineer-in-Chief of the Burma State Railway.

By Order of the Grand Master,

H. M. DURAND,

*Secretary to the Most Eminent Order
of the Indian Empire.*

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 24th May, 1889.

No. 2094 I.

Her Majesty the Queen and Empress of India has been pleased to confer the honour of Knighthood on the undermentioned gentleman :

RICHARD CHARLES OLDFIELD, Esq., Bengal Civil Service, retired, lately Puisne Judge of the High Court of the North-Western Provinces.

No. 2095 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Faizunnissa Chaudrain of the Hosseinabad family of the district of Tipperah the title of Nawab Saheba as a personal distinction.

No. 2096 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Babu Nam Narayan Singh, Zemindar of Ramgurn in the district of Hazaribagh, the title of Raja as a personal distinction.

No. 2097 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Maulvi Syad Imdad Imam of Neora in the Patna Division the title of Shams-ul-Ulama as a personal distinction.

No. 2098 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Rao Bahadur T. Raja Rama Rao, Deputy Collector and Manager of the Ramnad Zemindary in the Madras Presidency, the title of Diwan Bahadur as a personal distinction.

No. 2099 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur as a personal distinction upon—

Mehran Khan, *walad* Miro Khan, late Inspector of Police, Upper Sind Frontier District.

Behramjee Jehangirjee Rajkotrala, Municipal Commissioner and Honorary Magistrate at Karachi.

Mirza Kulb Ali Khan, late Sub-Judge of Unao in the N. W. Provinces.

Khalifa Syad Muhammad Husain, Foreign Minister of the Patiala State.

Venayek Rao Ganesh Samarth, Treasury Accounts Officer of the Tonk State.

Ardesbir Dorabji of the Superintending Engineer's Office in Rajputana.

Sheikh Elahi Bux, retired Hospital Assistant of Ajmere.

Burjorji Dorabji Patel, Merchant, Quetta.

Mir Iltifat Husain, Kamdar, under the Senapati of Baroda.

Assistant Surgeon Sheikh Ata Muhammad, Vice-Consul, Hodeida and Camaran.

No. 2100 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur as a personal distinction upon—

Varada Rajagopala Chariyar, B.A., B.L., Registrar of Madura in the Madras Presidency.

S. Appu Sastri, B.A., Manager of the Native School at Kumbhakonum in the Tanjore District of the Madras Presidency.

C. Venkoba Chari, Subordinate Judge of Madura in the Madras Presidency.

C. Purushottamayya, District Munsif of Bellary in the Madras Presidency.

Vakil Hucharao Acbut Harihar, Vice-President of the Belgaum Municipality in the Bombay Presidency.

Narayan Vishnu Bapat, late Curator of the Government Central Book Depôt in Bombay.

Lulloo Lachman Singh, Senior Member of the Dholepore State Council and Dewan of the State.

Jeysingrao Angria, Sir Suba under the Baroda Darbar.

No. 2101 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur as a personal distinction upon—

Babu Jadonath Halder, Police Department, N. W. Provinces.

Pundit Ishar Das, Confidential Clerk to the Commissioner of Peshawar.

Purshotam Das, Settlement Officer of Bilaspur in the Central Provinces.

Tikaram Seth, Honorary Magistrate, landholder, and banker of Narsinghpur in the Central Provinces.

Bishen Sarup, Deputy Magistrate of Kekri and Officiating Extra Assistant Commissioner of Beawur in Ajmere-Merwara.

Sardar Kirpal Singh, Contractor and Honorary Magistrate of Rawalpindi.
 Sardar Sujan Singh, Contractor of Rawalpindi.
 Babu Girish Chander Rai, Superintendent of the Press of the Office of the
 Private Secretary to the Governor-General.

No. 2102 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib as a personal distinction upon—

Cowasji Kaikhusru, 1st Grade Clerk, Commissariat Department, Bombay.
 Ramzan Abdula, Contractor at Karachi.

No. 2103 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib as a personal distinction upon—

Ramji Govind, Senior Hospital Assistant in the Bombay Presidency.
 Pranshankar Tripurashankar of the Revenue Establishment of the
 Ahmedabad District in the Bombay Presidency.

No. 1020 E.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Ahmudan gaung Tazeik Ya Min as a personal distinction upon—

Maung Shwe Waing, Extra Assistant Commissioner, Rangoon.
 Maung Myat Pu, Extra Assistant Commissioner, Tharrawaddy.

No. 1021 E.

His Excellency the Viceroy and Governor-General is pleased to confer upon Maung Po O, Myoók of Western Pagyi, the title of Thuyè gaung ngwe Da Ya Min as a personal distinction.

H. M. DURAND,

Secretary to the Government of India.

*To be substituted for Notification previously issued.—
The only alteration is in the dates in paras. 14 (a)
and (b).*



The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 29, 1889.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

ACCOUNTS AND FINANCE.

No. 3280.

Simla, the 29th June, 1889.

The Governor-General in Council has determined to borrow two hundred lakhs of rupees, being the amount required for the public service.

The following Notification is therefore published :

FOUR PER CENT. LOAN.

His Excellency the Right Honourable the Governor-General in Council has resolved to borrow two hundred lakhs of rupees for the public service in the following manner :

2. Promissory Notes will be issued for the said amount in Form A annexed to this Notification, being the form of the notes of *The Four Per Cent. Loan of 1854-55*, of which Loan the notes to be now issued will form a part. All the conditions which apply to notes of *The Four Per Cent. Loan of 1854-55* will apply to the notes to be now issued.

3. Tenders for the whole or any part of the said amount of Rs. 2,00,00,000 will be received by the Comptroller-General from this date to noon of Tuesday, the 30th July next. Tenders must be in sums of 500 Rupees or multiples of 500 Rupees.

4. Each tender must be addressed, in the form annexed to this Notification, to the Comptroller-General, Calcutta, and enclosed in a closed cover, superscribed, "*Tender for the Four Per Cent. Loan.*" If the tenderer is not resident in India, he must name an agent resident in India to whom a letter of allotment may be issued, if any part of the loan is allotted to such tenderer.¹

(a) Each tender must be accompanied by a receipt from the Head Office of the Bank of Bengal, or Madras, or Bombay, or one of their Branches, or

¹ Tenders made in accordance with these instructions will also be received by the Accountants-General, Madras and Bombay, on account of the Comptroller-General, Calcutta, on the 29th July and up to 11-30 or 11 o'clock local time respectively (corresponding with 12 o'clock in Calcutta) on the 30th July; provided that—

(a) they are delivered personally or by clerk or messenger at his office (where a receipt will be given for them);

(b) they are made on printed Forms, to be obtained at his office or at the local Presidency Bank;

(c) each tender is for not less than Rs. 10,000;

(d) that the deposit is either a promissory note, or a Treasury Receipt from the Head Office of the local Presidency Bank, or a cheque on a local Bank in Madras or Bombay, respectively;

(e) that the amount of the tender is made payable either in Calcutta, Madras, or Bombay;

and he will return deposits on non-accepted tenders, and will issue allotment-certificates so far as the tenders are payable in Madras or Bombay.

from an officer in charge of some Public Treasury, or by a cheque drawn in favour of the Comptroller-General on a Bank in Calcutta, Madras, or Bombay, or in favour of the Accountant-General, Bombay or Madras, on a Bank in Bombay or Madras respectively in respect of tenders received by him, or by¹ Government promissory notes, standing in the name of or endorsed to the tenderer or the person making the deposit, for not less than one-hundredth, or, if the tender be for less than Five Lakhs of Rupees, then for not less than one-fiftieth part of the tender.

(b) Deposits, not being promissory notes, will, in the case of accepted tenders, be credited proportionally in part payment of the allotment-certificates issued in respect of the tender, and will bear interest for the purpose of clause 14 below from the date of the opening of tenders. When a tender is not accepted in full, the deposits, when they are not in the form of promissory notes, will be credited as far as possible proportionately in even tens of rupees in part payment of the allotment-certificates issued in respect of it. If any allotment-certificate is not fully taken up, the deposit credited in respect of it will be forfeited.

(c) Promissory notes deposited in respect of any accepted tender will be held until all the allotment-certificates issued in respect of the tender are paid up, and will, if the allotment-certificates are not fully taken up, be appropriated by the Government and cancelled.

5. The rate at which a tender is made must not contain a fraction of an anna: if a rate containing a fraction of an anna is inserted in any tender, such fraction will be struck out and the tender treated as if the rate did not contain such fraction of an anna.

6. The rate at which each tender is made must be specified in rupees or rupees and annas: a tender in which no rate is thus specified, but a subscription is offered in some other terms—as, for example, at the recorded minimum, or at some specified percentage in addition to the recorded minimum, or at the average of the accepted tenders—will be rejected as null and void.

7. The minimum rate at which tenders will be accepted will be recorded under the signature of the Comptroller-General, and, before the tenders are opened, placed upon the table in a sealed envelope, but not be declared unless some tender is rejected only because it is below the recorded minimum.

8. Tenders will be opened publicly by the Comptroller-General at the Treasury Buildings, Calcutta, at noon (Calcutta time), on Tuesday, the 30th July next, and those received under the terms of the footnote under clause 4 will be similarly opened by the Accountant-General, Madras, at 11-30 (Madras time), and by the Accountant-General, Bombay, at 11 o'clock (Bombay time), on the same day; but the contents of the tenders will not be disclosed otherwise than as provided in clause 10.

9. Tenders at the recorded minimum rate, and at rates above the recorded minimum rate, will be accepted in the order of the rates tendered, beginning with the highest rate; the amount allotted at the lowest rate at which tenders are accepted will be divided amongst those who have tendered at this rate in proportion, as nearly as may be found convenient, to the amounts of their tenders; provided that no allotment will be issued if the amount distributable on any tender is less than Rs 500.

10. To each tenderer (or to his agent) whose tender is accepted in whole or in part, such number of allotment-certificates as may be necessary to make up the aggregate amount allotted to him will be issued by the Comptroller-General² as soon as possible after the 30th July; and an alphabetical list of the names of those to whom such allotment-certificates are issued will be posted, for general information, at the Head Offices of the Banks of Bengal, Madras, and Bombay.

11. If the allotment made on any tender is less than Rs 3,000 then the whole of the allotment-certificates (after credit of the deposit under clause 4 (b)) will be made payable upon the 10th September.

Otherwise the whole amount of each allotment will be divided into three instalments, as follows:

Instalment I.—As near as convenient to 35 per cent., but not exceeding 35 per cent., payable upon the 13th August:

¹ It is particularly requested that such Promissory Notes may NOT be endorsed to the Comptroller-General.

² For tenders received by the Accountant-General, Madras or Bombay, and payable at those places, the Accountant-General will issue the allotment-certificates.

Instalment II.—As near as convenient to 35 per cent., but not exceeding 35 per cent., payable upon the 10th September :

Instalment III.—The balance payable upon the 28th September :
and allotment-certificates will be issued for each instalment separately.

But the whole or any part of any accepted tender may be paid at any time after receipt of the allotment-certificates.

The words "as near as convenient" refer to the necessity for making each instalment an exact multiple of Rs500.

12. Any allotment-certificate will, on application to the Comptroller-General, be exchanged for an equivalent amount of allotment-certificates of smaller denominations, provided that if any payment (beyond the deposit) is recorded upon the cancelled certificate, it can be taken against, and recorded upon, only one of the certificates issued in exchange.

13. Payment of any allotment-certificate may be made to the account of the Government in the Head Office of the Bank of Bengal, or Madras, or Bombay, or in any Branch of these Banks, or into any Public Treasury or Treasuries in India which may be named in the tender in respect of which it was issued. Receipts for such payments will be given by the Banks of Bengal, Madras, and Bombay, or their Branches, or by the Officers in charge of the Government Treasuries at which payment is made, by enfacement upon the relative certificate.

14. (a) When any allotment-certificate is fully paid up, the holder will, on presenting it duly receipted at the place where it was paid, obtain from the Public Debt Office, Calcutta, promissory notes of such values as he may desire (each note being in even hundreds and not less than Rs500), bearing interest from 31st December 1889 and he will also receive interest at 4 per cent. per annum from the dates on which he may have made payment till the 30th December 1889.

(b) Or he may, at his option, by paying interest at the said rate from 30th June 1889 to the dates on which he may have made payment, obtain promissory notes as above, bearing interest from 30th June 1889.

FORM A. OF PROMISSORY NOTE—(see Clause 2).

Fort William, the

Promissory Note
No.

Government Rupees

at 4 per cent.
of 1854-55.

The Governor-General of India in Council does hereby acknowledge to have received from the sum of Government Rupees Five Hundred only as a loan to the Secretary of State in Council for India, and does hereby promise, for and on behalf of the said Secretary of State in Council, to repay the said loan, by paying the said sum of Government Rupees Five Hundred only to the said his Executors, or Administrators, or his or their Order, on demand, at the General Treasury at Fort William, after the expiration of Three Months' Notice of Payment, to be given by the Governor-General of India in Council, in the *Government Gazette*, and to pay the interest accruing on the said sum of Government Rupees Five Hundred only from the at the rate of four per cent. per annum, by half-yearly payments, at the General Treasury at Fort William, to the said , his Executors or Administrators, or his or their Order, until the expiration of three months after such notice of payment as aforesaid when the amount of interest due will be payable with the principal, and (such notice being considered as equivalent to a tender of payment at the period appointed for the discharge of this note) all further interest shall cease.

FORM B. OF TENDER—(see Clause 4).

I, *A. B.*, here tender for Rupees (*X*) of *The Four Per Cent. Loan*, advertised in the Notification published in the *Gazette of India, Extraordinary*, dated the 29th June 1889, and agree to pay for the same, subject to the conditions notified, at the rate of Rupees (*Y*) Annas (*Z*) for every hundred rupees allotted to me.

I enclose a *deposit receipt** for Rupees (*XX*), and engage, if my offer be accepted, to pay to the account of the Government at the *Bank of*†

* Or Cheque or Government Promissory Note.
† Here enter the name of Bank, Branch Bank, or Treasury.

(or at the† *Branch of the*
Bank of ; or into the *Public Treasury at*†

as the case may be)—

The first instalment, not exceeding 35 per cent. on or before 13th August 1889.

The second instalment, not exceeding 35 per cent., on or before 10th September 1889.

The balance on or before 28th September 1889.

Or, if the amount allotted to me be less than Rs. 3,000, then the whole amount on or before 10th September 1889.

* Here insert C. D.'s address, which must be in India. This paragraph should only be inserted if A. B. does not reside in India, or, if residing in India, he wishes the allotment communicated to an agent, or desires to pay the instalments elsewhere than at the place where the tender is submitted, and wishes the allotment certificates to be given to an agent at that place.

Any allotment made to me may be communicated to C. D. at*

NOTE (1).—A separate tender must be made at each rate tendered. The rate tendered should be the whole amount per centum, not the premium or discount: thus, "One hundred and two" or "One hundred" or "Ninety-nine;" not "Two per cent. premium" or "Par" or "One per cent. discount."

By order of the Governor-General in Council,

E. J. SINKINSON,

Offg. Secretary to the Government of India.

NOTIFICATION BY THE COMPTROLLER-GENERAL.

The Comptroller-General requests the attention of tenderers to the following arrangements:

Filling up Tenders.

(1) They are requested to use only the printed forms of tender, which will be available at his Office and at the Currency Office, on application to the Durwan on duty,—at all the Provincial Account Offices, and at the Banks of Bengal, Madras, and Bombay; and will also be supplied to the principal Treasuries.

(2) If the deposit is in the form of Promissory Notes, or of Currency Notes, their number should be quoted in detail in the tender.

Presentation of Tenders.

(3) For all tenders presented to him in his Office upon the last fixed day, or the two days preceding it, he will give the bearer a receipt bearing a number and initialled by himself or an assistant specially deputed for the purpose. The Accountants-General, Madras and Bombay, will do likewise in respect of tenders presented to them under the note to clause 4 of the Government Notification.

Return of Deposit in case of Non-Acceptance.

(4) The reverse of this receipt is a form in which, in the event of the tender not being accepted, the tenderer may give to the Comptroller-General or Accountant-General, Madras or Bombay, a receipt for the deposit accompanying it. This form should, on the third day after the opening of the tenders be filled up, signed with the same signature as the tender, and be presented at the Office of the Comptroller-General, or Accountant-General, Bombay or Madras. The deposit will then be returned to the bearer in exchange for the receipt.

(5) Deposit upon tenders presented personally, as described in No. (3) above, will be returned only in this way, and will not be sent by post or otherwise. Deposits upon other unsuccessful tenders will be returned by post or by the hands of a clerk.

Accepted Tenders.

(6) The Comptroller-General, and in a few cases the Accountant-General, Madras or Bombay, will issue allotment-certificates to successful tenderers. These certificates will be for the following amounts:—Rs. 500, Rs. 1,000, Rs. 2,000, Rs. 5,000, Rs. 10,000, Rs. 20,000, Rs. 50,000, Rs. 1,00,000, making up the full value accepted; and the deposit on the tender will be divided among them; they will be, substantially, of the following form:

This is to certify that, in accordance with the terms of Notification No. 3280, dated 29th June 1889 (Gazette of India, Extraordinary, dated 29th June 1889), the abovenamed tenderer has engaged to take up Rs. 2,000 of the 4 Per Cent. Loan of 1854-55 at the rate abovementioned, on or before ; and that on the said payment being completed, he is entitled on endorsing and delivering up this certificate to receive a promissory note or notes of the Government of India for Rs. 2,000, bearing interest from

CALCUTTA,

The 29th June, 1889.

E. GAY,

Comptroller and Auditor General.



SUPPLEMENT TO
The Gazette of India.

No. 1.}

CALCUTTA, SATURDAY, JANUARY 5, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and Prospects of
the Crops.

Madras.—*For week ending 29th December, 1888.*—Rainfall slight in Nellore and Tanjore, and none elsewhere. More rain wanted in parts of Ganjam, Coimbatore and Salem. Standing crops generally good, but damaged by disease or excessive rain in parts of South Arcot and Tinnevely; wet crops withering in two taluks of Coimbatore. Pasture generally sufficient, except in parts of Salem, Coimbatore, and Trichinopoly. Agricultural operations progressing. Prices rising in Ganjam and three other districts, falling in six and stationary in others. General prospects fair.

Bombay.—*For week ending 2nd January, 1889.*—Rain needed for late crops in parts of Hyderabad, Upper Sind Frontier, Nasik, Khandesh, Poona, and Ahmednagar where crops are withering. *Jowari* in parts of Bijapur, gram in parts of Belgaum, exotic cotton in four talukas of Dharwar, and late crops generally in two talukas of Satara, blighted; standing crops otherwise good, except wheat in Broach and Belgaum. Harvesting of early crops progressing in parts of Nasik, Satara, Bijapur, Belgaum and Dharwar, and sowing of late crops in parts of Shikarpur, Kanara, and Baroda. Cotton-picking continues in parts of Guzerat. Probable outturn of early crops in Kaira from five to nine and half annas, and in Kanara from six to twelve annas. Fodder scarce in parts of Broach, Khandesh, Kathiawar, and Baroda, and in five talukas of Nasik and two of Belgaum. Scarcity of drinking-water in parts of Khandesh and Baroda, and in two talukas of Nasik.

Bengal.—*For week ending 1st January, 1889.*—No rain, but fine dry weather prevails generally. Winter rice harvest is nearly over, and the outturn, as reported in previous weeks, is nowhere estimated at less than half an average crop, except in the affected tracts in the Patna Division, and in parts of the

Rajshahye Division. *Rabi* crops, so far as sown, are doing fairly well, but rain is wanted in the Patna and Chota Nagpore Divisions. Poppy and tobacco crops are promising. Sugarcane is being pressed in some districts, and is generally expected to be a good crop. Spring rice is being planted out and doing well. No further information received regarding the affected tracts in the Patna Division beyond what was reported last week. The Collector of Chumparun states that the number of labourers on relief works is increasing.

North-Western Provinces and Oudh.—*For week ending 2nd January, 1889.*—Weather clear and cold. West winds prevailing. *Rabi* crops doing well, but rain greatly needed for unirrigated lands. Supplies sufficient. Prices steady. Fodder dear in parts. Condition of cattle good.

Punjab.—*For week ending 2nd January, 1889.*—Slight rain at Peshawar. Prices are unsettled in Delhi and Peshawar, rising in Rawalpindi, and stationary in other districts. Cotton-picking over; *rabi* sowing finished. Rain much wanted at Hissar for *rabi* crops, otherwise prospects of *rabi* generally good. Stock cattle healthy. Fodder sufficient, except in Hissar, Dera Ismail Khan, and in parts of Rawalpindi.

Central Provinces.—*For week ending 2nd January, 1889.*—Weather clear. Rain has been insufficient for winter sowings in northern districts, and for wheat and linseed in Raipur. Prospects of winter crops favourable elsewhere. Cattle in fair condition. Fodder sufficient.

Burma.—*For week ending 29th December, 1888.*—No rain has fallen throughout Upper and Lower Burma during the past week. Reaping continues, and crop prospects remain generally favourable. There has been a slight rise in the price of paddy in Tharrawaddy, and a slight fall in Thayetmyo, Moulmein, and Pakòkku. In Shwegyin it is reported to have fallen more than one-third.

Assam.—*For week ending 2nd January, 1889.*—Weather cold. Slight rain in Lakhimpur. Harvesting of cold-weather rice still continues. Prospects of standing crops in general good.

Mysore and Coorg.—*For week ending 2nd January, 1889.*—Standing crops in good condition. Harvesting operations continue. Prospects of season favourable. Prices slightly fallen in Shimoga.

Coffee-picking and harvesting of rice in progress in Coorg.

Berar and Hyderabad.—*For week ending 2nd January, 1889.*—No rain. Picking of cotton and cutting of *jowari* completed in some districts. Outturn estimated from 10 to 12 annas. *Rabi* crops generally good. Wheat in ear. Gram in pod. Linseed in flower. Cattle healthy. Fodder insufficient in some districts. Prices stationary.

No report received from Hyderabad.

Central India.—*For week ending 2nd January, 1889.*—Bhopawar reports scarcity of water in parts to south and west of agency, and supply diminishing. No other changes of importance since last report.

Rajputana.—*For week ending 2nd January, 1889.*—Agricultural operations satisfactory. Standing crops good and thriving. Prospects of harvest good. Agricultural stock good. Pasturage or fodder sufficient. Prices steady generally.

Nepal.—*For week ending 27th December, 1888.*—No rain. Weather cloudy. Prospects fair in the valley of Nepal.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XXXVI OF 1883-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total length open.	RECEIPTS FOR WEEK ENDING 10TH DECEMBER, 1887.		Total length open.	RECEIPTS FOR WEEK ENDING 8TH DECEMBER, 1888.		TOTAL RECEIPTS FROM 1ST APRIL TO 10TH DECEMBER, 1887.		TOTAL RECEIPTS FROM 1ST APRIL TO 8TH DECEMBER, 1888.		Total Increase in 1888-89.	Total Decrease in 1888-89.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
	<i>State Lines worked by Companies.</i>		<i>R</i>	<i>R</i>		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
2nd Dec., 1888	East Indian	1,514	9,99,727	660	1,514	9,26,292	612	3,04,74,238	559	2,91,13,907	534	...	13,60,331
2nd ditto	Rajputana-Malwa (a)	1,664	3,47,630	209	1,664	3,31,000	199	1,07,27,397	178	1,22,36,216	204	15,08,819	...
2nd ditto	Sindia	75	7,804	105	75	6,109	83	3,06,777	114	2,42,828	90	...	63,949
2nd ditto	Patna-Gya	57	8,173	143	57	7,486	131	3,51,433	171	3,39,634	165	...	11,799
2nd ditto	Bengal-Nagpur (b)	186	39,125	210	213	36,335	171	8,57,701	127	9,76,080	146	1,18,379	...
5th ditto	Dildarnagar-Ghazipur	12	1,162	97	12	910	76	32,247	75	31,269	72	...	978
2nd ditto	Mysore	140	8,644	62	140	10,892	78	3,57,598	71	4,14,283	82	56,685	...
5th ditto	Southern Mahratta(c)	765	59,461	78	854	68,316	80	22,16,961	86	27,05,592	88	4,88,631	...
5th ditto	Indian Midland	42	1,912	46	136	11,401	84	1,15,120	76	4,50,677	92	3,35,557	...
8th ditto	Cuddapah-Nellore	83	3,149	38	83	4,861	59	(d) 31,263	30	1,72,131	58	1,40,868	...
8th ditto	Bareilly-Pilibhit	36	1,806	50	36	2,109	59	59,526	46	58,445	45	...	1,081
8th ditto	Lucknow-Sitapur-Sihramau	105	4,730	45	105	4,992	48	1,36,460	36	1,73,389	46	36,929	...
	TOTAL	4,679	14,83,383	317	4,889	14,10,793	289	4,56,66,721	275	4,69,14,451	268	12,47,730	...
	<i>State Lines worked by Government.</i>												
15th Dec., 1888	North-Western (e)	2,433	4,40,671	181	2,415	5,27,953	219	1,39,76,550	172	1,74,90,849	201	35,14,299	...
15th ditto	Wardha Coal	45	16,164	359	45	21,707	483	4,53,827	278	5,45,440	337	9,91,613	...
15th ditto	Bengal Central	125	11,735	94	125	11,840	95	4,68,485	104	4,99,810	111	31,325	...
15th ditto	Eastern Bengal Railways (f)	645	2,30,963	358	673	2,33,960	348	66,54,611	287	73,86,957	305	7,32,346	...
22nd ditto	Nalhati	27	2,004	74	27	1,799	66	61,248	62	68,797	70	7,549	...
22nd ditto	Tirhoot	259	37,593	145	273	30,855	113	11,60,566	129	11,15,302	118	...	45,204
5th ditto	Burma	333	53,325	160	441	55,290	125	19,72,834	165	20,09,969	143	37,135	...
5th ditto	Jorhat	28	860	29	31	1,228	40	37,594	38	42,577	43	4,983	...
8th ditto	Cherra-Companyganj	7	130	17	7	214	29	9,164	34	5,629	21	...	3,535
	TOTAL	3,902	7,93,385	203	4,037	8,84,846	219	2,47,94,879	185	2,91,65,390	204	43,70,511	...
	<i>Lines worked by Guaranteed Companies.</i>												
15th Dec., 1888	Madras	831	1,36,014	164	840	1,57,464	187	56,52,379	187	58,37,270	193	1,84,891	...
8th ditto	South Indian	654	93,330	143	654	90,673	139	35,45,009	149	38,00,203	161	2,55,194	...
15th ditto	Great Indian Peninsula	1,504	7,46,751	497	1,504	7,65,864	509	2,05,74,721	488	2,74,02,557	507	8,27,836	...
22nd ditto	Bombay, Baroda and Central India	461	2,38,011	516	461	2,51,000	544	81,68,881	488	83,08,915	501	1,40,034	...
8th ditto	Oudh and Rohilkhand	693	1,36,696	197	692	1,22,432	177	43,79,692	177	45,96,671	185	2,16,979	...
	TOTAL	4,143	13,50,802	326	4,151	13,87,433	334	4,83,20,682	322	4,99,45,616	334	16,24,934	...
	GRAND TOTAL (GUARANTEED AND STATE)	12,724	36,27,570	285	13,077	36,83,072	282	11,87,82,282	264	12,60,25,457	269	72,43,175	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,19,69,576	138	6,84,12,760	146	...	...
	NET RECEIPTS	...	...	...	...	...	...	5,68,12,706	126	5,76,12,697	123	7,90,991	...
	<i>Assisted Companies.</i>												
15th Dec., 1888	Bengal and North-Western	376	47,103	125	376	36,410	97	13,75,111	101	15,76,422	116	2,01,311	...
22nd ditto	Tarakeshwar	22	4,342	195	22	4,120	185	1,81,489	227	1,86,721	233	5,232	...
8th ditto	Rohilkhand-Kumaun	67	5,150	77	67	4,236	63	2,33,230	97	2,54,562	106	21,332	...
15th ditto	Dibru-Sadiya	78	6,924	89	78	7,581	97	2,91,549	103	3,06,493	109	14,944	...
	TOTAL	543	63,519	117	543	52,347	96	20,81,379	106	23,24,198	119	2,42,819	...
	<i>Native States.</i>												
15th Dec., 1888	The Nizam's Guaranteed Company	208	40,527	195	310	32,345	104	10,88,649	144	11,37,458	108	48,809	...
22nd ditto	The Gackwar's	59	3,241	55	59	2,820	48	1,07,632	50	91,435	43	...	16,197
22nd ditto	The Gackwar's Mehsana-Vadnagar	21	751	36	21	700	33	25,241	33	30,015	40	4,774	...
15th ditto	Bhavnagar-Gondal	193	19,060	99	209	21,369	102	6,76,026	97	6,98,865	97	22,839	...
15th ditto	Junagarh-Porbandar	68	2,480	36	68	3,059	45	98,346	40	1,17,946	48	19,600	...
15th ditto	Morvi	124	7,043	57	124	5,500	44	2,30,969	51	2,34,212	52	3,243	...
22nd ditto	Jodhpore	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	673	73,102	409	791	65,793	83	22,26,863	91	23,09,931	84	83,068	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Katni-Umaria State Railway.

(c) Includes the Bellary-Kistna State Railway.

(d) Total receipts from 15th September to 10th December, 1888.

(e) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(f) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

M. C. BRACKENBURY, Major, R.E.,

Under-Secretary.

CALCUTTA,

The 3rd January, 1889.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF NOVEMBER 1888.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOJOM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU. (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Elytr sine corosina</i>).		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR OR THUR CADIAN PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.	
	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.
Burma—																										
<i>Tenasserim—</i>																										
Mergui . . . . .	...	...	...	...	11 8	10 10	14 2	11 11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	14 9
Tavoy . . . . .	...	...	...	...	8 13	8 4	10 8	9 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	16 1	16 1
Moulmein and Amherst	9 0	9 0	...	...	7 14	7 14	8 11	8 11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	220 0	220 0	20 15	20 15
<i>Pegu (deltaic)—</i>																										
Pegu . . . . .	...	...	...	...	8 10	8 10	9 3	9 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	17 0	16 0
Rangoon . . . . .	...	...	...	...	10 6	10 6	11 2	11 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	19 7	16 10
Thongwa . . . . .	...	...	...	...	9 1	9 13	9 12	12 13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	17 13	17 13
Bassein . . . . .	...	...	...	...	9 11	10 0	11 4	11 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	216 15	245 5	16 4	16 4
<i>Pegu (inland)—</i>																										
Shwagyin . . . . .	...	...	...	...	7 4	7 8	8 5	7 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	14 2	11 5
Tharawadi . . . . .	...	...	...	...	10 0	10 0	13 5	13 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	535 11	535 11	14 8	14 8
Henzada . . . . .	...	...	...	...	8 15	8 15	11 2	10 7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	183 8	183 8	39 7	41 12
Prome . . . . .	...	...	...	...	7 7	10 5	9 13	11 7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	167 9	167 9	14 0	14 0
Toungoo . . . . .	...	...	...	...	8 0	8 0	9 2	9 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	54 0	54 0	14 1	14 1
Thayetmyo . . . . .	...	...	...	...	9 5	10 0	10 10	12 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	245 0	245 0	11 3	11 3
<i>Upper Burma—</i>																										
Mandalay	7 12	8 12	...	...	8 13	9 12	9 5	10 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	16 4	17 0
<i>Arakan—</i>																										
Sandoway . . . . .	...	...	...	...	16 0	16 0	18 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	24 0	24 0
Kyauk-pyu . . . . .	...	...	...	...	10 6	10 0	11 2	11 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	225 0	225 0	24 0	30 0
Akyab . . . . .	...	...	...	...	8 0	8 0	9 8	9 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	18 0	20 0
Assam—																										
<i>Surma—</i>																										
Sylhet	10 0	10 0	...	...	12 11	12 11	21 7	21 7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	108 0	108 0	10 0	9 8
Cachar	7 12	8 0	...	...	12 0	11 8	17 8	20 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	80 0	80 0	9 12	10 0
Khasi and Jaintia Hills . . . . .	...	...	...	...	7 0	7 8	11 0	10 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100 0	100 0	8 0	8 0
Garo Hills . . . . .	...	...	...	...	6 0	6 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	8 0	8 0
<i>Brahmaputra—</i>																										
Goālpāra	16 0	20 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	80 0	80 0	9 0	9 0
Kamrup . . . . .	...	...	...	...	8 0	8 0	18 0	20 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	10 0	10 0
Darrang . . . . .	...	...	...	...	13 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	8 0	8 0
Nowgong . . . . .	...	...	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	120 0	120 0	8 0	8 0
Sibsagar . . . . .	...	...	...	...	6 8	6 8	20 0	20 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	8 0	8 0
Lakhimpur	7 8	7 8	...	...	8 0	8 0	20 0	20 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	140 0	140 0	8 0	8 0

RETAIL PRICES FOR THE 2ND HALF OF NOVEMBER 1888—continued.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (Sorghum vulgare).		BAJRA OR CUMBU (Pennisetum typhoides).		MARUA OR RAGI (Eleusine indica).		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (Cicer arietinum).		MAIZE (Zea Mays).		ARHAR OR TUR CADIAN PEA (Cajanus indicus).		FIREWOOD.		SALT.	
	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past	Present	Past
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—continued.																										
Bihar, south—																										
Monghyr	15 4	13 10	13 13	16 12	12 9	11 9	16 12	14 11	16 12	...	...	...	...	...	15 4	15 0	17 13	16 12	17 0	16 4	17 13	18 1	168 0	157 0	9 15u	9 15
Gaya	13 8	13 8	15 4	15 0	9 8	10 0	14 0	12 0	...	...	...	...	...	...	13 0	...	19 0	18 0	...	...	20 8	22 0	200 0	200 0	9 0	9 0
Patna	15 8	16 0	21 0	18 0	12 0	12 0	16 8	15 6	...	...	...	...	...	...	...	...	17 8	18 8	...	...	13 0	13 0	160 0	170 0	9 12	10 0
Shahabad	14 8	14 8	18 0	19 0	10 8	10 8	14 13	14 8	19 0	18 8	...	...	...	...	...	...	...	...	...	...	...	...	160 0	160 0	10 0u	10 0
Bihar, north—																										
Purneah	13 0	13 0	...	...	13 0	13 0	16 0	15 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	16 0	120 0	120 0	9 0	8 0
Bhagalpur	15 7	15 12	12 10	16 6	11 6	11 6	15 2	13 14	...	...	...	...	...	...	...	...	16 0	16 11	17 10	16 6	16 0	17 0	176 8	131 8	10 1	10 0
Durbunga	13 4	12 8	19 0	18 4	10 4	11 0	16 6	14 8	...	...	...	...	...	...	16 8	...	16 8	15 8	19 12	16 12	20 4	17 8	160 0	160 0	11 0u	10 0
Muzafferpore	12 8	12 0	...	...	8 8	8 8	12 0	12 0	...	...	...	...	...	...	15 0	...	16 8	16 4	19 4	19 4	19 8	19 8	160 0	160 0	10 0u	10 0
Saran	14 0	14 0	16 8	16 8	8 8	8 8	12 0	12 0	22 0	22 8	...	...	...	...	...	...	16 0	16 4	21 0	21 0	22 0	22 0	160 0	160 0	9 14	10 4
Champaran	14 0	13 0	17 0	20 0	9 0	9 0	17 0	16 0	25 0	25 0	...	...	...	...	...	...	16 0	16 0	21 0	21 0	22 0	22 0	160 0	160 0	10 0u	10 0
N.-W. Provinces—																										
Eastern—																										
Mirzapur	12 8	12 8	17 0	16 0	8 0	8 0	12 8	12 8	18 0	16 0	15 0	16 0	16 0	16 0	14 0	...	16 0	16 0	16 0	16 0	17 0	16 0	100 0	100 0	9 8	9 8
Benares	13 13	13 0	17 1	16 0	11 6	10 5	15 14	13 9	17 5	18 2	16 13	17 5	18 2	17 5	13 12	13 12	16 13	16 0	19 8	18 0	17 9	17 5	120 0	120 0	10 11	10 11
Ghazipur	14 3	14 3	18 0	18 0	7 2	7 2	11 9	11 9	20 9	20 9	15 7	15 7	19 0	19 0	15 7	15 7	17 6	17 6	18 0	18 0	18 0	18 0	154 8	154 8	9 10u	9 10
Jaunpur	13 0	13 0	17 0	17 0	7 0	7 0	14 0	14 0	19 0	19 0	...	...	...	...	...	...	21 0	21 0	...	...	14 0	14 0	140 0	140 0	9 0	9 0
Allahabad	12 8	12 0	17 0	16 0	8 0	8 0	13 8	12 0	...	...	16 0	16 0	...	...	...	...	16 4	16 0	16 0	...	14 0	14 0	130 0	120 0	10 0	10 0
Central—																										
Banda	16 8	15 0	17 0	16 0	8 0	8 0	12 8	12 8	22 0	22 0	18 0	...	...	...	...	...	17 8	16 0	...	...	12 8	12 8	160 0	160 0	9 8	9 8
Fatehpur	13 8	13 4	16 0	15 0	12 0	11 0	13 0	12 0	19 0	19 0	16 8	...	...	...	...	...	15 8	15 0	...	...	19 12	19 4	160 0	160 0	10 0	10 0
Hamirpur	15 0	15 0	19 8	17 4	8 0	8 0	12 0	12 0	20 8	20 8	19 0	17 4	...	...	...	...	18 6	16 8	...	...	...	...	140 0	140 0	10 8	10 4
Jalaun	15 0	15 0	17 0	17 0	9 0	9 0	10 0	10 0	20 0	20 0	17 0	17 0	...	...	16 0	...	17 0	17 0	18 0	18 0	17 0	17 0	140 0	140 0	11 0	11 0
Cawnpore	15 0	15 0	18 0	18 0	9 0	9 0	13 0	13 0	21 0	21 0	19 0	19 0	20 0	20 0	18 8	18 8	17 12	17 12	21 0	21 0	21 0	21 0	130 0	130 0	11 0	11 0
Etawah	15 4	14 8	19 6	18 8	6 4	6 4	12 4	11 8	16 0	16 0	16 4	16 4	16 8	16 8	14 4	15 0	20 4	19 8	20 0	20 0	22 8	21 0	120 0	120 0	11 0	11 0
Farukhabad	14 8	13 4	18 8	18 0	6 8	6 8	10 0	10 8	...	...	16 0	16 0	...	...	23 0	23 0	19 8	19 8	19 0	18 12	20 0	20 0	140 0	140 0	11 2	11 2
Mainpuri	15 2	14 10	18 6	18 12	4 12	4 12	14 0	14 0	16 8	16 8	17 0	16 12	...	...	...	...	16 0	13 8	19 12	19 8	16 0	16 8	160 0	160 0	10 6	11 0
Etah	16 0	14 12	20 12	19 0	8 8	8 8	13 12	13 0	18 12	18 12	17 8	17 8	...	...	16 0	16 0	24 0	24 0	22 0	21 0	16 8	15 8	120 0	120 0	11 4	11 0
Western—																										
Lalitpur	13 10	13 8	17 8	17 0	9 8	9 8	11 0	11 0	16 8	16 8	13 0	13 0	20 0	20 0	16 0	...	16 0	16 0	18 0	16 0	10 12	10 12	160 0	160 0	9 4	9 0
Jhansi	14 2	13 12	19 0	19 0	7 8	7 8	11 8	11 8	...	...	15 0	14 8	...	...	...	...	16 15	16 2	17 12	17 0	...	...	180 0	180 0	10 8	10 8
Agra	13 8	13 4	19 8	20 8	5 0	5 0	9 0	9 0	17 8	17 8	16 0	16 0	...	...	17 0	...	21 8	21 0	20 0	19 8	14 0	14 0	100 0	100 0	12 0	12 0
Muttra	14 0	14 0	21 0	21 0	7 8	7 8	11 8	11 8	20 0	20 0	17 0	17 0	...	...	12 0	12 0	22 0	22 0	21 0	21 0	23 0	23 0	120 0	120 0	11 8	11 8
Aligarh	14 8	14 2	21 4	21 4	5 8	5 8	11 8	10 4	22 0	22 0	17 4	17 0	...	...	14 0	14 0	23 0	23 0	22 8	22 13	26 0	26 0	130 0	140 0	12 0	12 0
Bulandshahr	15 8	15 4	20 8	21 0	7 0	7 0	11 0	11 0	24 0	24 0	18 0	18 0	...	...	16 0	16 0	23 0	23 0	21 0	21 0	17 0	17 0	140 0	140 0	11 0	11 4
Meerut	15 0	14 4	20 8	20 8	6 0	6 0	13 0	12 0	18 8	18 8	17 0	17 8	14 0	14 0	14 0	14 0	21 9	21 8	18 8	19 0	21 0	21 0	100 0	95 0	11 4	11 4
Sub-montane—																										
Ballia	14 4	14 5	18 0	18 10	9 8	9 4	14 4	12 5	20 8	20 8	...	...	...	...	15 0	19 4	18 0	18 0	18 0	19 4	19 4	19 4	100 0	100 0	10 4	10 4
Azamgarh	13 4	12 8	15 14	15 8	10 5	10 5	...	...	...	...	...	...	...	...	19 13	19 13	16 8	16 8	20 10	19 3	13 4	13 4	177 8	177 8	9 13	9 13
Gorakhpur	13 8	13 0	18 0	18 0	9 0	9 0	14 6	14 14	...	...	...	...	21 9	21 9	19 13	19 13	17 1	17 1	19 13	19 13	20 11	20 11	140 0	140 0	10 3	10 3
Bara	15 4	15 4	19 0	20 8	...	...	26 0	26 0	...	...	...	...	...	...	...	...	18 0	18 0	21 0	21 0	19 0	19 0	140 0	140 0	9 8	9 8
Shahjahanpur	15 8	16 0	21 0	20 8	8 8	8 8	15 8	15 8	19 0	19 0	...	...	...	...	...	...	17 8	17 8	23 0	23 0	20 8	20 8	160 0	160 0	11 0	11 0
Budoun	15 4	15 0	18 8	18 0	6 6	6 6	14 8	14 8	...	...	17 8	18 0	...	...	...	...	18 8	18 8	20 0	20 0	20 8	20 8	192 0	192 0	11 4	11 4
Pilibut	14 0	13 12	13 12	13 12	13 12	13 12	13 12	13 12	20 0	20 0	17 8	18 0	...	...	...	...	18 8	18 8	20 0	20 0	20 8	20 8	192 0	192 0	11 4	11 4

Bareilly	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Moradabad	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Tarai	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Bijnor	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Muzaffarnagar	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Saharanpur	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Dehra Dun	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Kumaun	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Garhwal	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Oudh—																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						

Eight pies per bundle.

Six pies per bundle.

At Hajipore and Sitamarhi retail price of salt 10 sers per rupee.

At Hajipore and Sitamarhi retail price of salt 10_sers per rupee. At Bettiah retail price of salt 10_sers per rupee.

† For husked grain.

+ For unhusked grain.

† For unhusked grain.

are :—Begusarai 9-4 sers, and Jamui 9 sers.
 :—Buxar 10-4 sers, Bhabooa 9-8 sers, and Sasseram 10 sers.

re :—Buxar 10-4 sers, Bhabua 9-8 sers, and Cassaram 10 sers.
 :—Madhubani 0 sers, and Taipore 10-8 sers.

* No sale.

* In sub divisions retail

4 In sub divisions retail
7 In sub-divisions retail

In sub-divisions retail

RETAIL PRICES FOR THE 2ND HALF OF NOVEMBER 1888—continued.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLU (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>).		MARUA OR RAGI (<i>Eleusine indica</i>).		KANGNI OR ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHOLLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR OR TUR CADDIAN PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.	
	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.	Present.	Past.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
<i>Southern—</i>																										
Hissar	16 0	16 0	21 0	21 0	...	...	10 0	10 0	21 0	20 0	17 0	17 0	...	...	20 0	20 0	23 0	22 0	18 0	18 0	...	...	90 0	85 0	11 0	11 0
Ferozepore	16 0	15 0	23 0	21 0	...	...	10 0	8 0	23 0	20 0	19 0	15 0	...	...	20 0	16 0	22 0	21 0	22 0	22 0	12 0	12 0	100 0	100 0	12 8	12 8
Montgomery	15 0	15 0	21 0	21 0	...	...	9 0	9 0	19 0	16 0	15 0	15 0	...	...	20 0	16 0	20 0	21 0	17 0	16 0	12 0	12 0	200 0	200 0	12 0	11 0
<i>Central—</i>																										
Gurgaon	16 0	16 0	22 0	22 0	...	...	...	...	22 0	22 0	18 0	19 0	...	...	14 0	14 0	23 0	22 0	...	...	22 0	22 0	130 0	130 0	...	...
Delhi	15 0	14 0	21 0	20 0	...	...	12 0	12 0	18 0	18 0	16 0	16 0	...	...	20 0	20 0	22 0	21 0	20 0	19 0	21 0	20 0	70 0	70 0	11 0	11 0
Rohilk	15 0	16 0	22 0	21 0	...	...	11 0	11 0	24 0	22 0	20 0	19 0	...	...	...	...	25 0	24 0	18 0	18 0	20 0	20 0	120 0	120 0	11 0	11 0
Karnal	16 0	16 0	24 0	24 0	...	...	12 0	12 0	24 0	20 0	16 0	18 0	...	...	17 0	17 0	25 0	25 0	24 0	24 0	22 0	22 0	120 0	120 0	10 0	10 0
Lahore	15 0	15 0	22 0	22 0	...	...	8 0	8 0	25 0	22 0	14 0	14 0	...	...	20 0	20 0	21 0	21 0	21 0	20 0	12 0	12 0	110 0	110 0	12 0	12 0
<i>Sub-montane—</i>																										
Umballa	19 0	18 0	24 0	24 0	...	...	12 0	12 0	24 0	24 0	16 0	16 0	...	...	10 0	10 0	26 0	26 0	23 0	23 0	18 0	18 0	130 0	130 0	12 0	12 0
Ludhiana	19 0	17 0	26 0	25 0	...	...	11 0	11 0	25 0	24 0	22 0	22 0	...	...	20 0	20 0	25 0	23 0	22 0	24 0	14 0	13 0	110 0	110 0	12 8	12 8
Jullundur	17 0	18 0	23 0	20 0	...	...	8 0	8 0	24 0	24 0	18 0	18 0	...	...	20 0	20 0	22 0	22 0	24 0	24 0	...	...	100 0	100 0	12 8	12 8
Hoshiarpur	18 0	18 0	21 0	20 0	...	...	11 0	11 0	24 0	24 0	16 0	16 0	...	...	16 0	16 0	21 0	21 0	22 0	22 0	16 0	16 0	110 0	110 0	13 0	13 0
Gurdaspur	17 0	17 0	22 0	22 0	...	...	12 0	12 0	22 0	22 0	14 0	14 0	...	...	12 0	12 0	19 0	18 0	22 0	22 0	8 0	8 0	120 0	120 0	13 0	13 0
Amritsar	17 0	16 0	23 0	23 0	...	...	10 0	11 0	23 0	22 0	18 0	17 0	...	...	19 0	20 0	22 0	21 0	22 0	22 0	...	...	90 0	90 0	13 0	13 0
<i>Hills—</i>																										
Simla	14 0	13 0	14 0	14 0	...	...	8 0	8 0	14 0	14 0	14 0	14 0	...	...	8 0	8 0	17 0	17 0	18 0	16 0	...	...	65 0	65 0	8 0	8 0
Kangra	13 0	13 0	16 0	16 0	...	...	10 0	10 0	13 0	12 0	10 0	9 0	...	...	8 0	8 0	15 0	15 0	16 0	15 0	12 0	11 0	100 0	100 0	10 0	10 0
<i>North-western—</i>																										
Sialkote	17 0	17 0	24 0	24 0	...	...	12 0	11 0	23 0	23 0	21 0	20 0	...	...	35 0	25 0	22 0	23 0	21 0	21 0	12 0	12 0	160 0	160 0	13 0	13 0
Gujiawala	16 0	16 0	23 0	23 0	...	...	11 0	10 0	20 0	20 0	12 0	12 0	...	...	10 0	10 0	19 0	19 0	20 0	20 0	8 0	8 0	90 0	90 0	13 0	13 0
Gujrat	16 0	16 0	21 0	20 0	...	...	9 0	9 0	22 0	21 0	19 0	19 0	...	...	12 0	12 0	19 0	19 0	19 0	19 0	11 0	11 0	120 0	120 0	13 0	13 0
Jheum	16 0	16 0	21 0	21 0	...	...	11 0	11 0	18 0	...	17 0	17 0	...	...	...	...	19 0	19 0	17 0	18 0	...	...	150 0	150 0	14 0	14 0
Rawalpindi	15 0	14 0	20 0	20 0	...	...	9 0	10 0	22 0	22 0	16 0	17 0	...	...	16 0	16 0	19 0	19 0	17 0	17 0	22 0	22 0	80 0	80 0	13 8	13 8
Hazara	12 0	12 0	17 0	17 0	...	...	10 0	10 0	...	...	12 0	12 0	...	...	...	...	15 0	15 0	15 0	14 0	...	...	60 0	60 0	10 8	10 8
Peshawar	13 0	13 0	22 0	21 0	...	...	10 0	9 0	21 0	21 0	15 0	15 0	...	...	20 0	20 0	16 0	15 0	19 0	19 0	23 0	23 0	100 0	100 0	41 0	39 0
Kohat	11 0	12 0	18 0	19 0	...	...	11 0	11 0	15 0	15 0	16 0	16 0	...	...	...	...	15 0	15 0	17 0	16 0	...	...	100 0	100 0	55 0	55 0
<i>Western—</i>																										
Shahpur	16 0	16 0	20 0	20 0	...	...	9 0	9 0	22 0	20 0	20 0	16 0	...	...	20 0	20 0	20 0	20 0	20 0	20 0	10 0	10 0	240 0	240 0	13 0	13 0
Jhang	15 0	15 0	23 0	23 0	...	...	10 0	10 0	20 0	20 0	18 0	18 0	...	...	26 0	24 0	17 0	17 0	17 0	17 0	...	...	100 0	100 0	13 0	13 0
Mooltan	13 0	13 0	21 0	21 0	...	...	10 0	10 0	20 0	19 0	18 0	18 0	...	...	...	...	19 0	19 0	20 0	21 0	11 0	10 0	60 0	60 0	40 0	40 0
Banru	15 0	15 0	21 0	22 0	...	...	9 0	8 0	21 0	22 0	16 0	17 0	...	...	8 0	8 0	18 0	17 0	20 0	21 0	...	...	112 0	112 0	42 0	43 0
D. I. Khan	13 0	13 0	23 0	22 0	...	...	12 0	12 0	16 0	16 0	16 0	17 0	...	...	5 0	5 0	17 0	16 0	12 0	12 0	...	...	110 0	110 0	12 0	11 0
Muzaffargarh	14 0	14 0	20 0	20 0	...	...	10 0	10 0	21 0	21 0	18 0	17 0	...	...	...	...	16 0	16 0	...	...	...	...	75 0	75 0	27 8	25 0
D. G. Khan	15 0	14 0	21 0	21 0	...	...	10 0	10 0	21 0	21 0	18 0	20 0	...	...	12 0	12 0	16 0	16 0	...	...	...	...	...	...	...	...
Sind and Baluchistan—																										
Karachi	11 8	11 0	18 0	18 0	...	...	10 0	10 0	15 0	18 0	12 8	12 0	...	...	...	...	14 8	14 0	14 0	14 0	7 0	7 0	90 0	90 0	14 0	14 0
Hyderabad (Gidu Bandar)	12 0	11 0	17 8	16 8	...	...	9 8	9 8	17 8	15 0	15 0	13 8	...	...	...	...	12 8	12 8	...	...	...	...	160 0	160 0	11 8	11 0
Thar and Parkar (Umarkot)	13 0	12 0	...	...	...	...	12 0	12 0	...	...	12 0	12 0	...	...	...	...	...	...	...	...	...	...	120 0	120 0	12 8	12 8
Sukkur	11 0	11 0	18 0	17 0	...	...	8 0	9 0	18 0	18 0	19 0	16 0	...	...	...	...	16 0	16 0	...	...	...	...	140 0	140 0	11 8	11 8
Shikarpur	11 0	11 0	15 8	15 8	...	...	7 12	8 8	18 0	16 0	19 0	18 0	...	...	...	...	14 8	14 0	...	...	...	...	120 0	120 0	11 8	11 8
Upper Sind Frontier	12 4	11 12	15 0	15 0	...	...	10 0	10 0	19 0	20 0	19 0	17 0	...	...	...	...	16 0	14 8	...	...	...	...	160 0	160 0	11 0	11 0
Quetta	12 8	12 8	12 12	13 0	...	...	8 14	7 10 1/2	15 8	14 4	...	...	...	...	...	...	12 0	11 12	13 0	12 8	...	...	64 0	64 0	9 0	8 0

RETAIL PRICES FOR THE 2^d HALF OF NOVEMBER 1888 —concluded.

QUANTITIES PER RUPEE IN SERS OF 86 TOLAS.																														
DISTRICTS.	WHEAT.		BARLEY.		RICE, BEST SORT.		RICE, COMMON.		JOWAR OR CHOLAM (<i>Sorghum vulgare</i>).		BAJRA OR CUMBU (<i>Pennisetum hypochondrum</i>).		MARUA OR RAGI (<i>Eleusine coracana</i>).		KANGNI OR KAKUNI, ITALIAN MILLET (<i>Setaria italica</i>).		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer arietinum</i>).		MAIZE (<i>Zea Mays</i>).		ARHAR OR THUR CADJAN PEA (<i>Cajanus indicus</i>).		FIREWOOD.		SALT.					
	Past		Present		Past		Present		Past		Present		Past		Present		Past		Present		Past		Present			Past		Present		
	S. Ch.	fortnight.	S. Ch.	fortnight.	S. Ch.	fortnight.	S. Ch.	fortnight.	S. Ch.	fortnight.	S. Ch.	fortnight.	S. Ch.	fortnight.	S. Ch.	fortnight.	S. Ch.	fortnight.	S. Ch.	fortnight.	S. Ch.	fortnight.	S. Ch.	fortnight.		S. Ch.	fortnight.	S. Ch.	fortnight.	S. Ch.	fortnight.
Madras— Malabar Coast— Malabar	8 5	8 5	8 2	8 2	12 10	12 10	13 6	13 6	20 6	20 6	21 13	21 13	20 6	20 6	21 13	21 13	20 6	20 6	21 13	21 13	20 6	20 6	21 13	21 13	11 11	11 11	13 5	13 5	11 11	11 11
South, central— Coimbatore	9 13	9 13	8 8	8 8	12 10	12 10	13 10	13 10	22 3	22 3	25 6	25 6	22 5	22 5	26 3	26 3	25 6	25 6	29 2	29 2	26 3	26 3	29 2	29 2	11 3	11 3	11 3	11 3	11 3	11 3
Nilgiris	8 8	8 8	10 3	10 3	9 10	9 10	10 6	10 6	20 13	20 13	16 13	16 13	15 6	15 6	19 6	19 6	16 13	16 13	9 3	9 3	16 13	16 13	9 3	9 3	9 3	9 3	9 3	9 3	9 3	9 3
Salem	10 3	10 3	12 3	12 3	12 3	12 3	13 3	13 3	24 10	24 10	22 2	22 2	22 2	22 2	29 2	29 2	22 2	22 2	29 2	29 2	186 10	186 10	13 8	13 8	13 8	13 8	13 8	13 8	13 8	13 8
Central— Bellary	13 0	13 0	11 3	10 11	13 0	12 6	13 0	12 6	30 14	27 13	20 11	19 11	37 13	36 14	36 14	36 14	37 13	36 14	36 14	36 14	97 3	97 3	11 14	11 14	11 14	11 14	11 14	11 14	11 14	11 14
Anantapur	11 8	11 8	12 5	12 5	14 0	14 0	14 0	14 0	32 8	32 8	27 5	27 5	34 0	34 0	34 0	34 0	34 0	34 0	34 0	34 0	155 8	145 13	11 5	11 5	11 5	11 5	11 5	11 5	11 5	11 5
Cuddapah	12 2	12 2	12 6	11 2	14 2	12 14	23 11	19 13	26 2	29 11	30 0	33 0	33 0	33 0	33 0	33 0	30 0	33 0	33 0	33 0	140 0	140 0	12 10	12 10	12 10	12 10	12 10	12 10	12 10	12 10
Kurnool	11 6	10 3	11 6	10 11	12 3	11 13	21 14	22 10	21 5	21 5	21 5	21 5	21 5	21 5	21 5	21 5	21 5	21 5	21 5	21 5	124 10	124 10	11 8	11 8	11 8	11 8	11 8	11 8	11 8	11 8
East Coast, north— Ganjam	8 2	10 5	12 3	10 8	13 0	11 6	13 0	11 6	20 0	16 3	17 13	17 13	18 3	16 3	24 13	24 13	18 3	16 3	24 13	24 13	194 6	194 6	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3
Vizagapatnam	11 0	10 0	9 0	8 6	10 3	9 0	10 3	9 0	20 0	16 3	17 13	17 13	18 3	16 3	24 13	24 13	18 3	16 3	24 13	24 13	116 10	116 10	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0
Godavari	10 13	9 14	12 14	11 14	14 0	13 0	13 0	13 0	23 0	19 3	21 2	17 10	25 8	24 13	24 13	24 13	25 8	24 13	24 13	24 13	243 0	243 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0
East Coast, central— Kistna	10 6	8 14	13 2	12 10	14 0	13 3	14 0	13 3	22 2	17 14	20 14	19 2	24 10	21 13	21 13	21 13	24 10	21 13	21 13	21 13	170 2	157 14	13 3	13 3	13 3	13 3	13 3	13 3	13 3	13 3
Nellore	9 14	9 14	12 14	12 14	14 0	14 0	14 0	14 0	22 2	22 2	20 14	19 2	24 10	21 13	21 13	21 13	24 10	21 13	21 13	21 13	93 5	93 5	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11
East Coast, south— Madras	10 10	10 10	11 10	11 5	13 3	12 11	13 3	12 11	20 14	19 2	24 10	21 13	21 13	21 13	21 13	21 13	24 10	21 13	21 13	21 13	89 14	89 14	12 0	12 0	12 0	12 0	12 0	12 0	12 0	12 0
Chingleput	8 14	8 14	13 2	13 8	14 11	15 2	14 11	15 2	20 14	19 2	24 10	21 13	21 13	21 13	21 13	21 13	24 10	21 13	21 13	21 13	122 8	122 8	11 3	11 3	11 3	11 3	11 3	11 3	11 3	11 3
N. Arcot	8 3	8 10	13 2	12 3	14 2	14 2	14 2	14 2	20 3	17 3	17 3	17 3	17 3	17 3	17 3	17 3	24 11	24 11	24 11	24 11	194 6	194 6	11 5	11 5	11 5	11 5	11 5	11 5	11 5	11 5
Tanjore	8 2	8 2	13 8	13 14	14 0	14 14	14 0	14 14	20 3	17 3	17 3	17 3	17 3	17 3	17 3	17 3	24 11	24 11	24 11	24 11	209 0	209 0	10 13	10 13	10 13	10 13	10 13	10 13	10 13	10 13
Trichinopoly	8 10	8 5	11 8	11 8	12 0	12 0	12 0	12 0	22 6	22 6	22 3	22 3	22 3	22 3	22 3	22 3	23 10	23 10	23 10	23 10	166 3	166 3	12 14	12 14	12 14	12 14	12 14	12 14	12 14	12 14
Southern— Tinnevely	9 14	9 14	11 2	11 2	12 0	12 13	12 0	12 13	22 11	24 5	23 8	23 8	23 8	23 8	23 8	23 8	24 13	24 13	24 13	24 13	52 8	52 8	14 13	14 13	14 13	14 13	14 13	14 13	14 13	14 13
Madura	8 10	8 10	11 13	12 3	12 5	12 11	12 11	12 11	22 11	24 5	23 8	23 8	23 8	23 8	23 8	23 8	24 13	24 13	24 13	24 13	131 3	131 3	13 5	13 5	13 5	13 5	13 5	13 5	13 5	13 5
Mysore— Bangalore	10 8	10 8	10 0	10 0	10 0	11 0	11 0	11 0	30 0	30 0	21 0	21 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	28 0	81 0	81 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
Kolar	10 0	10 0	10 8	9 8	10 8	10 8	10 8	10 8	21 0	21 0	21 0	21 0	32 0	32 0	32 0	32 0	32 0	32 0	32 0	32 0	84 0	84 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
Tumkur	11 0	11 0	10 0	10 0	10 0	10 0	10 0	10 0	26 0	26 0	26 0	26 0	39 0	36 0	36 0	36 0	36 0	36 0	36 0	36 0	144 0	144 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
Hassan	10 0	10 0	11 0	11 0	12 0	12 0	12 0	12 0	30 0	30 0	21 0	21 0	39 0	36 0	36 0	36 0	36 0	36 0	36 0	36 0	340 0	340 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0
Kadur	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	30 0	30 0	21 0	21 0	39 0	36 0	36 0	36 0	36 0	36 0	36 0	36 0	340 0	340 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0
Shimoga	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	30 0	30 0	21 0	21 0	39 0	36 0	36 0	36 0	36 0	36 0	36 0	36 0	340 0	340 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0
Chitaldrug	12 0	12 0	14 0	14 0	14 0	14 0	14 0	14 0	30 0	30 0	21 0	21 0	39 0	36 0	36 0	36 0	36 0	36 0	36 0	36 0	340 0	340 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0
Coorg— Coorg	9 0	8 8	13 8	11 0	16 0	14 0	14 0	14 0	30 0	30 0	21 0	21 0	39 0	36 0	36 0	36 0	36 0	36 0	36 0	36 0	340 0	340 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0
Aden	8 0	8 0	6 3	6 3	8 0	8 0	8 0	8 0	10 3	10 3	9 4	9 4	34 0	32 0	32 0	32 0	32 0	32 0	32 0	32 0	65 5	65 5	32 0	32 0	32 0	32 0	32 0	32 0	32 0	32 0

* Not sold.



SUPPLEMENT TO
The Gazette of India.

No. 2.} CALCUTTA, SATURDAY, JANUARY 12, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.
SEPARATE REVENUE.
Post Office.
General matters.

ANNUAL REPORT ON THE POST OFFICE OF INDIA FOR THE YEAR 1887-88.

No. 185, dated Calcutta, the 10th January, 1889.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

The Annual Report on the Post Office of India for the year 1887-88.

RESOLUTION.—The year 1887-88 has been one of general progress in postal business, and the Report for that year, which was received in print on 15th December, illustrates how closely the work of the Post Office touches, at many points, the commercial life of the country. In Burma a marked advance has been made in placing the postal administration on a proper footing.

2. The new contract with the Peninsular and Oriental Steam Navigation Company for the mail service between the United Kingdom and India and China came into force from the beginning of February 1888. A saving of £95,000 has been effected in the total cost of this service, of which India will receive its appropriate share, probably about £18,000, and the contribution required to make up the deficiency in the cost of the European mail service was reduced from £68,000, the sum paid in the two preceding years, to £65,000 for 1887-88.

3. There was an increase of 14 millions in the number of articles issued for delivery. Newspapers and parcels have not actually fallen off in number, but show a tendency towards decrease; letters maintain their ordinary rate of increase, while postcards are constantly gaining a more important place in the correspondence of the country. The greatest increase was in the number of book-packets, but this, no doubt, was connected, to some extent, with the improper use of the value-payable post described in paragraph 42 of the Report. Nearly five million letters were registered, so that in seven years, since the registration fee was reduced, the number has nearly doubled, notwithstanding the fact that the progress of the money order system constantly tends to lessen the practice of sending remittances by registered letters, which formerly was one of the main reasons for the use of registration.

4. The funds of the District Post have been spent of late years largely on rural delivery, and the propriety of this policy, which has been approved in the past, can hardly be questioned when these funds are derived from cesses. It is clearly right that the provision of postal services for the agricultural population should be one of the objects on which money directly contributed by them should be spent.

5. More than 5½ million money orders were issued during the year, and the constant growth of the popularity of this branch of postal business is attended with evidence that the system is being used for the legitimate purpose of a Post Office money order system. The average value of each money order was R21-7-9, the lowest figure yet reached, and it is stated that more than half the money orders issued were for sums not in excess of R10. In the North-Western Provinces nearly 18 lakhs of revenue were paid by means of the special Revenue money orders, while in the Lower Provinces, to the whole of which the system was extended for the first time during the year, 2½ lakhs of revenue were paid by these orders. The Rent money order system has also commanded a large measure of success during the year, the first year of its general adoption, in the North-Western Provinces, and is to be introduced into the Lower Provinces. The reduction in the rates for telegraphic money orders led to an increase of business, and has evidently been appreciated in Burma. There was an increase in the sale of British Postal Notes, and it may be hoped that the measures now proposed to be taken will lead to a larger demand for them.

6. The business of the Post Office Savings Bank shows a considerable increase, but the amount at present invested in Government securities bears a very small proportion to the total balance at the credit of depositors' accounts.

7. As regards general matters, it is satisfactory to find that the result of calling public attention last year to the insecure and careless way of sending newspapers and packets through the post has been an improvement in this respect, and the whole section of the Report dealing with the work of Dead Letter Offices has been read with interest. The complaints regarding defective gum on postage stamps have received the attention of Government, and it is hoped that the representations made on the subject will lead to the removal of the defect in future supplies. The matter is one in which a good deal of public inconvenience in a small way has been caused.

8. The revenue and expenditure of the Post Office stand as under :—

	1886-87.	1887-88.
	R	R
Revenue	1,15,43,070	1,21,41,962
Expenditure	1,35,02,920	1,37,52,017
Deficit	19,59,850	16,10,055

To this deficit should be added indirect expenditure connected with the Post Office which appears in the Finance and Revenue Accounts under other heads, while the charge on account of District Post establishments which is met from local cesses and contributions by Local Governments has to be excluded. The financial position, therefore, of the Post Office may be shown as follows, and it will be seen that the deficit has been reduced by a lakh and three quarters :—

	1886-87.	1887-88.
	R	R
Deficit according to statement XI of the Report (purely postal transactions including exchange)	19,59,850	16,10,055
Add—Indirect expenditure	6,52,417	8,24,929
	26,12,267	24,34,984
Deduct—District post charges	11,09,172	11,09,819
Resulting deficit	15,03,095	13,25,165

This deficit includes the cost of maintaining the Post Office Savings Banks, but with regard to service postage it has to be said that there are good reasons why ordinary postage rates should not be charged on official correspondence in India, while the matter is not important financially, as no real question of revenue is involved. From a departmental point of view, however, it is natural and reasonable that full credit should be claimed for the services rendered to Government, if the results of the administration of the Post Office are to be compared on equal terms with the results of Post Office administration elsewhere.

9. The thanks of Government are due to Sir F. R. Hogg for the continued success of his administration of the Post Office, to Mr. Hynes, Deputy Postmaster General, Burma, and to the other officers whose special services have been brought to notice in paragraph 60 of the Report.

ORDER.—Ordered, that a copy of the foregoing Resolution be communicated to the Director General of the Post Office of India.

Ordered, also, that the Report and the Resolution be published in the *Gazette of India*.

A. U. FANSHAWE,
Offg. Secy. to the Govt. of India.

ANNUAL REPORT

ON

THE POST OFFICE OF INDIA

FOR THE YEAR

1887-88.

No. 6492, dated 27th November 1888.

From—A. U. FANSHAWE, Esq., Offg. Director General of the Post Office of India.

To—The Secretary to the Government of India, Department of Finance and Commerce.

I have the honour to submit the Annual Report on the Post Office of India for the official year 1887-88.

2. The year was one of steady progress, on the whole, in all branches of Post Office business, and was specially marked by a large development of postal communications, chiefly in connection with Burma. As regards steam services,* the contract with the Asiatic Steam Navigation Company for the Port Blair service was renewed for five years with effect from the 1st January 1888, and the British India Steam Navigation Company doubled its steamers between Calcutta and Rangoon and the Coromandel coast and Rangoon. Arrangements have been made with the Company for the conveyance of mails by these subsidiary steamers with effect from the 1st February 1888, previous to which date the mails were carried free as a temporary measure, with the result that a regular semi-weekly mail service has been established between Calcutta and Rangoon, and a regular weekly mail service between Madras, the ports of the Northern Circars and Burma. In Burma itself there has been a marked advance in the postal administration with the more complete establishment of civil control over the upper portion of the province, though mail lines have still in some parts to be managed by the civil officers, and there were ten mail robberies during the year. In Bengal and the North-West Provinces the revenue and rent money order schemes made substantial progress, and a system of extending the hours of business at post offices was introduced with success, and is now being generally adopted. It may be mentioned as a special event that towards the close of the year a Field Post Office was organized for the Sikkim expedition, and a special mail line was opened through the Teesta Valley and across the Sikkim frontier.

3. The principal events of the year, affecting the external relations of the Post Office, were shortly as follows :—The new contract with the Peninsular and Oriental Company came into force from the beginning of February 1888, and the first steamer under the new contract reached Bombay on the 20th February. The change in mail arrangements, to which it has given rise, will more properly fall within the scope of next year's report, but it may be mentioned that the most important of these will probably be the introduction of sea-sorting between Aden and Bombay, instead of between Port Said and Bombay. A saving of £95,000

* A list of the principal steam services is given in a schedule at the end of the Report.

has been effected on the total cost of the India and China mail services, of which India will obtain its proportionate share, and the contract time between London and Bombay has been reduced from 17 days 15 hours 45 minutes to 16 days 16 hours. A reduction in the transit rates charged by France and Italy for the conveyance of the overland mails by special train service between Calais and Brindisi was negotiated during the year by the British Post Office, and came into force from the 1st January 1888, but will not lead to any change in the present postage rates from India to the United Kingdom, as, even after making allowance for India's share of the saving in the subsidy to the Peninsular and Oriental Company, there will be a serious deficiency on the overland mail service to be made good. It was stated in last year's report that the rates of postage between India and Ceylon by what is known as the land route and by Indian mail packets, had been reduced to ordinary inland rates. This change was introduced in Ceylon from 1st January 1887, but in India from the beginning of the official year now under report. As a small matter, a direct exchange of mails was arranged between part of Burma and Chiengmai in Siam in recognition of an informal exchange that had grown up, the ordinary route for correspondence for Siam being *via* Singapore. Under the head of the foreign parcel post there were no changes, but it may be mentioned that the entire parcel mail for the United Kingdom from India and Aden, consisting of 788 parcels of the aggregate declared value of £2,466-10-10, was lost in the wreck of the *Tasmania* off the coast of Corsica on the 17th April 1887. Some of the parcel boxes were subsequently got up from the wreck, and the parcels that had not been ruined by the sea-water were delivered, but 450 parcels were never recovered. The money-order exchange that had been established between India and Labuan in October 1885 was discontinued at the request of the Government of that Island.

Working of
the P. and O.
Contract.

4. For the first ten months of the year the old contract with the Peninsular and Oriental Company remained in force, according to which the outward mail steamer was due in Bombay on Tuesday of each week; and it was only for the last six mails of the year that a Monday arrival was obligatory under the new contract. But on no less than 44 occasions the steamer actually reached Bombay on Monday or earlier, and the Peninsular and Oriental Company has to be thanked for providing a substantially better service than required by the terms of their contract. Further details as to the working of the contract will be gathered from the following extract from the report of the Post Master General, Bombay:—

"The contract steamers of the Peninsular and Oriental Company arrived in Bombay behind contract time on four occasions. The *S.S. Nizam*, due on the 14th June 1887, did not arrive until Thursday, the 16th June, at 8-30 A.M., the delay being 1 day 20 hours 30 minutes. The vessel encountered a severe cyclone between Aden and Bombay and had to lie to out of the range of the cyclone. The same steamer was 3 hours 59 minutes behind contract time on the 29th November 1887, the delay on this occasion being due to the fact that the *S.S. Pekin* bringing the parcel mails from London was late. The *S.S. Mongolia*, due on Tuesday, the 24th January 1888, was 9 hours and 50 minutes behind contract time, owing to the detention of the steamer at Brindisi on account of the late arrival there of the mail train. The *S.S. Siam*, due on Monday the 5th March at 12 noon under the new contract, did not arrive until 4 P.M. the same day, this again being due to the late arrival of the mail train at Brindisi. On the other hand, the mail steamers arrived 37 times on Monday, although not due until Tuesday, except for the last six weeks of the year, six times on Sunday and once on Saturday. The average time occupied by the mails between London and Bombay was 16 days 15 hours outwards and 16 days 18 hours homewards.

It may be added here that the sum actually contributed by the Post Office during the year towards the annual deficiency that has to be made up by the United Kingdom and India was £65,000, as compared with £68,000 the sum paid in each of the two preceding years. This reduction is due to the fact that the new contract with the P. and O. Company, with the reduced subsidy, was in force for

the last two months of the year. The full reduction on account of the saving in the Company's subsidy will have effect from next year.

5. The administration of the department throughout the year under report was in the hands of Mr. Hogg, now Sir F. R. Hogg, K.C.IE., the permanent Director General of the Post Office. Charge of Post Office.

Section I.—Post Offices, Letter Boxes and Village Postmen.

6. Appendix I, of which an abstract is given in the margin, contains comparative statistics for the last two years regarding the number of post offices, letter boxes and village postmen. There has been a material increase on the whole, though less than

	Number at the close of 1886-87.	Number at the close of 1887-88.	Increase.
Post Offices	7,097	7,263	166
Letter Boxes	9,386	9,704	318
Village Postmen	4,455	4,725	270

during some years of late. The number of post offices has increased by 166, of which 17 were new offices of some little importance in Burma, while the rest were chiefly branch or village offices in the charge of schoolmasters, or other persons not regular servants of the post office. There is now a keen perception abroad in many parts of the country of the advantages of village post offices, and applications for their establishment are constantly received from the villagers themselves, many of which are the genuine expression of their wishes, although in some cases the local schoolmaster may be the moving spirit in the matter, with a view to obtain incidentally an addition to his own income. A special check on the revenue of these offices, even after they have been made permanent, has been in force for some years past, and it hardly ever happens that an office opened experimentally fails to pay its way. The chief increases in the number of these branch offices were as follows: 39 in Bombay, 33 in Bengal, 26 in the North-Western Provinces and in the Central Provinces, and 21 in Madras. As regards placing letter boxes much remains to be done, and in many parts of the country facilities for posting letters have not yet been extended to the rural population, the difficulty being to provide the agency for clearing letter boxes without a material addition to Post Office expenditure. In the same way there is still ample room for the further extension of rural delivery, if the necessary funds were available. In Madras and the North-Western Provinces the work of village postmen has received special attention during the year, and it is in this direction that the more immediate development of the Post Office is now required. It may be added, however, that during the last ten years the number of village postmen has been doubled.

Section II.—Postal Lines.

7. Appendix II contains statistics according to postal circles regarding the length of lines over which mails are conveyed by the various agencies used by the Post Office for this purpose. There has been an increase under every head as the marginal abstract will show, for which the extension of

YEAR.	Railway.	Mall cart, horse, and camel lines.	Runners or boats.	Steamer service, sea and river.	TOTAL.
	Miles.	Miles.	Miles.	Miles.	Miles.
1886-87	12,710	3,933	35,729	11,683	64,055
1887-88	14,043	3,903	36,471	12,483	66,900
Increase	1,333	30	742	800	2,905

postal communications in Burma is chiefly responsible. The increase in the railway mileage was due to the opening of a number of new sections of railway in various parts of the country, or to the utilization for the conveyance of mails of sections previously opened. The most important of these were the sections of the Southern Mahratta Railway from Dharwar to Belgaum, and from Koregaon to Belgaum, and the Portuguese Guaranteed Railway to Marmagoa in the Bombay Presidency; the line from Rindli to Quetta in Baluchistan; the section from Chaunra to Jhansi of the Indian Midland Railway in the North-Western Provinces; the section from Malakwal to Bhakkar of the North-Western Railway in the Punjab, and the sections from Guntakul to Nundyal of the Bellary-Kistna Railway, and from Nellore to Tirupati of the Cuddapah-Nellore Railway in Madras. This in-

Shwebo to Kyankinyang.
Shwebo to Tantabin.
Thabeit Kyno to Bernardmyo Moguk.
Mandalay to Maymyo.
Shwebo to Ngabintha.
Ngabintha to Yeu.
Alon to Myinmu.
Toungdwingyi to Natmauk.
Ynathit to Toungdwingyi.
Soon to Salin.

crease in the railway mileage led to the closing of the Satara to Belgaum section of the old Poona and Belgaum tonga service, and to the discontinuance of the horse post between Rindli and Quetta, but the introduction of horse services on the marginally-named lines in Burma more than counterbalances this, and accounts for the total in-

crease under the second head in the abstract. The large increase under "Runners or boats" is also due chiefly to new lines in Burma, and the same thing is true of the increase under steamer mileage. Most of the steamer lines in Burma which have contributed to the increased mileage under this head, are not subsidized lines, but convey mails free of cost through the courtesy of the Irrawaddy Flotilla Company to which they belong.

Section III.—Correspondence and Parcels.

General
Results.

8. The estimated number of articles of all kinds including parcels that

YEAR.	Letters including Post-cards.	Newspapers.	Parcels.	Book and Pattern Packets.	TOTAL.
	No.	No.	No.	No.	No.
1886-87	225,811,265	21,606,697	1,579,904	5,751,878	254,749,744
1887-88	238,652,376	21,832,775	1,621,418	6,739,658	268,886,227
Increase	12,881,111	226,078	41,514	987,780	14,136,483
Percentage of increase.	5.70	1.05	2.63	17.17	5.55

were issued for delivery during the year was 14 millions in excess of the number issued during the previous year. Statistics according to postal circles will be found in Appendix III, and a summary of the general results is given in the margin. The increase in all classes of

correspondence, taken together, was common to every part of the Empire with the single exception of the postal circle comprising Sind and Baluchistan. In this circle a decrease on the whole of $7\frac{1}{2}$ per cent. is shown, and has been attributed to the completion during the year of various parts of the Sind-Pishin section of the North-Western Railway and the consequent diminution of the railway construction staff in Baluchistan. On the other hand, there was an extraordinary increase of $29\frac{1}{2}$ per cent. in the correspondence and parcels for Burma, which was chiefly due to the large number of troops in the country in August 1887, when the first week's enumeration of articles was made. The results, however, of the second week's enumeration made in February 1888, when most of the troops had been withdrawn, furnish evidence that, apart from this special cause of increase, a material development of correspondence is to be expected in Burma. Newspapers show an increase of one per cent. only. For several years after the introduction, in 1881, of the quarter-anna

postage rate for light newspapers the percentage of increase in the number of newspapers posted was very marked, but last year it fell suddenly, and during the year now under report it has diminished to one per cent. The discontinuance of two papers which had a very large circulation in Bengal is the immediate reason for this. The increase in the parcel traffic of the Post Office is also becoming more and more attenuated. Last year it stood at 7 per cent. and has now fallen to $2\frac{1}{2}$ per cent. There was an actual decrease in the number of ordinary parcels and of insured parcels, and the increase of $2\frac{1}{2}$ per cent., on the whole, was entirely due to an expansion of the value-payable parcel business. Book and pattern packets go on increasing in number, and in no other class of correspondence has the proportion of increase been so consistently high of late years. There was an increase of nearly a million in the total number of packets during the year, and the highest percentage of increase was under the head of value payable unregistered books.

9. Further details regarding letters and post-cards will be found in the table given in the margin. Post-cards, paid, unpaid and registered letters. Nearly 76 million post-cards were issued for delivery during the year, being an increase of eight millions or 11·95 per cent. over the number of the previous year. Since post-cards were first introduced in 1881-82, the yearly increase has been regularly from

YEAR.	Post-cards.	Letters paid.	Letters unpaid.	Letters registered.	TOTAL.
	No.	No.	No.	No.	No.
1886-87 .	67,756,098	125,871,580	27,562,688	4,620,899	225,811,265
1887-88 .	75,855,590	129,853,689	28,098,537	4,884,560	238,692,376
Increase .	8,099,492	3,982,109	535,849	263,661	12,881,111
Percentage of increase.	11·95	3·16	1·94	5·71	5·70

eight to ten millions, and the proportion of post-cards to letters is already much higher in India than in the United Kingdom. At the same time there has been an increase of 3·16 per cent. in the number of letters on which postage was prepaid, which was about the normal rate of increase in letters before the introduction of post-cards. There has also been an increase of nearly two per cent. in the number of unpaid letters, though the tendency of late years has been generally towards a decrease, partly owing to the growing use of post-cards and embossed envelopes, and partly to the increasing confidence of the Native public in the Post Office. The total number of letters on which postage is not prepaid is still very large, and, notwithstanding the tendency already referred to, has for the last seven years never been much below 28 millions except in 1884-85. The proportion of such letters to the letters on which postage is prepaid varies very much, as might be expected, in different parts of the Empire, and stands highest in the provinces which have a large emigrant population or are still backward. In Behar and Oudh the unpaid letters are nearly half as many as the paid letters, while in Burma they are in the proportion of two-thirds to the paid letters. The percentage of increase in the number of registered letters is less than last year but about the same as in 1885-86. The registration fee was reduced from 4 annas to 2 annas in August 1881, and the reduction was followed by an increase of 19 per cent. in the registration work of 1881-82 over the results of the previous year. Since then the percentage of increase has varied between 9 and 5 per cent., and the total number of registered letters has now, after seven years, nearly reached five millions as compared with a total of two millions seven hundred thousand in the year preceding the reduction of the fee.

10. The figures given in Appendix III include the foreign correspondence received in India for delivery, and a special table is given below showing separately the amount of correspondence in both directions between India and the United

Kingdom, and between India and foreign countries. It will be seen that there has been an increase of about $4\frac{1}{2}$ per cent. in the letters and post-cards received from and sent to the United Kingdom, and that the totals on each side curiously approximate each other. In 1886-87 there was an unusual increase of 20 per cent. in the number of book packets received from the United Kingdom, and now a decrease of 6 per cent. has to be recorded, but the figures are still largely in excess of those of 1885-86. Enormous numbers of trade circulars are sent from the United Kingdom as book packets, and the discontinuance of this practice by a few firms, or the sudden resort to India as a new field for advertising, is sufficient to make a material difference in the figures under this head. As regards foreign correspondence with other countries, a very marked increase is shewn under every head in both directions. This is due to the fact that the statistics on which these returns are founded are only recorded at intervals of three years. The figures in the report for 1886-87 were those of May 1885, while the present figures are those of November 1887.

	CLASS.	ESTIMATED AGGREGATE NUMBER.		PERCENTAGE OF		REMARKS.
		1886-87.	1887-88.	Increase.	Decrease.	
DESPATCHED FROM INDIA TO THE UNITED KINGDOM.	Letters including post-cards . . .	3,099,565	3,238,779	4'49		These figures are based on the monthly accounts between India and the United Kingdom.
	Newspapers . . .	394,232	380,087	...	3'58	
	Books, &c. . .	744,372	718,081	...	3'53	
RECEIVED IN INDIA FROM THE UNITED KINGDOM.	Letters including post-cards . . .	2,991,707	3,127,302	4'53		
	Newspapers . . .	2,725,925	2,779,875	1'97		
	Books, &c. . .	2,526,043	2,373,043	...	6'05	
GRAND TOTAL OF ALL CORRESPONDENCE EXCHANGED WITH UNITED KINGDOM.	Letters including post-cards . . .	6,091,272	6,366,081	4'51		
	Newspapers . . .	3,120,157	3,159,962	1'27		
	Books, &c. . .	3,270,415	3,091,124	...	5'48	
DESPATCHED FROM INDIA TO FOREIGN COUNTRIES OTHER THAN UNITED KINGDOM.	Letters including post-cards . . .	715,390	1,227,641	71'60		The corresponding figures shown in the report for the year 1886-87 were based on statistics taken according to Union rules in May 1885, the figures now given are calculated from similar statistics taken in November 1887.
	Other articles . . .	293,867	397,861	35'38		
RECEIVED IN INDIA FROM FOREIGN COUNTRIES OTHER THAN UNITED KINGDOM.	Letters including post-cards . . .	744,244	1,344,639	80'67		
	Other articles . . .	558,117	1,055,292	89'08		
GRAND TOTAL OF CORRESPONDENCE EXCHANGED WITH FOREIGN COUNTRIES OTHER THAN UNITED KINGDOM.	Letters including post-cards . . .	1,459,634	2,572,280	76'22		
	Other articles . . .	851,984	1,453,153	70'56		

Note.—The heavy increase under Foreign Countries is partly due to the fact that there is a long interval between last and present statistics, but it is also caused in part by the inclusion for the first time of correspondence conveyed by non-contract steamers in the East.

Foreign
Parcels.

11. The parcels received from the United Kingdom and abroad are also included in the total number of parcels issued for delivery as shown in Appendix III, and a summary of the transactions for the year as regards this class of parcels is given in the table at the end of this paragraph, while the increase, on the whole, in comparison with the results of former years will be seen from the figures in the margin. The parcel post with the British Post Office continues to increase in popularity, the total number of parcels sent and received showing an advance of more than 10,000 over the figures for the previous year. The limit of weight for parcels exchanged direct with the British Post Office is 11lb, but the majority of the parcels are very light. The average weight of parcels received in India was rather over two pounds, and of parcels sent from India not quite two pounds. A reduction in the present rate of charge, 1s. per pound in the United Kingdom and 8 annas per pound in India, is under negotiation and will probably lead to increased traffic. Side by side with the parcel exchange with the British Post Office the old parcel

Year.	Number of parcels.
1873-74	21,923
1874-75	25,563
1875-76	35,819
1876-77	45,357
1877-78	59,183
1878-79	69,763
1879-80	73,211
1880-81	80,257
1881-82	88,840
1882-83	88,684
1883-84	98,296
1884-85	110,590
1885-86	133,054
1886-87	141,453
1887-88	158,792

agreement with the Peninsular and Oriental Steam Navigation Company has hitherto been allowed to remain in force, the limit of weight in this case being 50lb. Very few parcels are now sent from India by the special P. and O. agency, but a very large number are received by it from the United Kingdom. The average weight of these parcels is shown to have been rather less than six pounds, and the reason why this agency is still used, in preference to the British Post Office, for light parcels from the United Kingdom, is that the advantages of insurance and of sending parcels unpaid are available when the P. and O. Company is the carrier on its own account. In addition to this, under a special arrangement made by the Indian Post Office some years ago, parcels of books are carried by the Company at the reduced rate of six pence per pound, and these book parcels have very largely increased in number during the year. The agents of a patent medicine sent out during the year an enormous number of book parcels containing thousands of notices in English and various vernaculars of the country to the address of postal officials all over India in the hope that the notices might be distributed by postmen; no less than three thousand of these book parcels arrived at Bombay by one mail in November 1887. This accounts for the fact that, although the total number of parcels received through the P. and O. agency is larger than last year, the revenue under this head has fallen off. Special statistics recorded at Bombay shew that out of the total number of 45,592 parcels received in Bombay by the P. and O. agency, 29,682 were book parcels, and that 10,038 were parcels not exceeding 11lb in weight; of which number 7,724 were either insured or forwarded without the charges having been prepaid. Only 5,872 were parcels exceeding 11lb in weight.

PARCEL EXCHANGES.	TOTAL NUMBER OF PARCELS.		AVERAGE WEIGHT OF EACH PARCEL.		NET REVENUE OF THE INDIAN POST OFFICE.*	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
<i>With United Kingdom. (1st—through London Post Office.)</i>	No.	No.	lbs. oz.	lbs. oz.	Rs	Rs
To India	47,905	53,623	2 3'82	2 4'50	38,580	44,390
From India	38,352	43,555	1 15'70	1 15'08	28,271	32,294
TOTAL	86,257	97,178	2 1'99	2 2'07	66,851	76,684
<i>(2nd—through P. and O. Company.)</i>						
To India	41,133	45,916	5 15'45	4 14'34	66,968	59,626
From India	1,920	1,875	15 12'60	15 13'33	10,392	10,120
TOTAL	43,053	47,791	6 6'46	5 5'20	77,360	69,746
<i>With Continent of Europe.</i>						
To India	2,475	2,623	5 14'24	5 14'76	4,152	4,482
From India	3,702	3,878	3 15'63	3 11'86	4,660	4,601
TOTAL	6,177	6,501	4 11'90	4 9'94	8,812	9,083
<i>With other Countries.</i>						
To India	2,536	2,908	1 14'14	1 15'75	432	540
From India	3,430	4,414	2 12'01	2 11'19	4,905	5,464
TOTAL	5,966	7,322	2 6'11	2 6'64	5,337	6,004
GRAND TOTAL	141,453	158,792	3 8'83	3 3'30	1,58,360	1,61,517

* Net revenue is calculated after deduction of customs duty and sums due to the Peninsular and Oriental Company and London Post Office.

12. The figures given in paragraph 8 of this report show the total number of letters, post-cards, newspapers, packets, and parcels received by the Post Office for delivery, as calculated from the results of an actual enumeration of articles made for a week in February and for a week in August. But in order to ascertain the entire delivery work of the year, it is necessary to add to the figures of that paragraph the number of money orders issued during the year, Delivery work of year.

which is the actual number as ascertained from the money order accounts. The entire delivery work of the year can then be judged from the figures below:—

Sent out for delivery (including 5,512,395 money orders) .	274,398,622
Received back undelivered	8,614,274
Balance actually delivered	265,784,348
Sent to Dead Letter Offices	2,866,545
	<u>268,650,893</u>

These figures show that the proportion of articles delivered to the whole number sent out for delivery was 96·86 per cent. which is about the usual average.

Returned
letters, &c.

13. As shown above, the number of letters, post-cards and other articles, exclusive, of course, of money orders, that reached the various Dead Letter Offices was 2,866,545 or 104,343 less than the number which they had to deal with in the preceding year. The distribution of this work between the Dead Letter Offices and the disposal of the work will be found in Appendix IV, while a summary of the general results is given in the statement at the end of this paragraph. The decrease in the total number—and the tendency of late years has been constantly towards a decrease—is due in part, no doubt, to the spread of education, and more directly and more largely to the growing use by Natives of India of post-cards and embossed envelopes, which at any rate provide sufficient space for a legible address, and are gradually leading in many parts of the country to the extinction of the old native letter folded up into a narrow slip of paper with the address running round both sides of it. Of the total number of articles, 309,935 were successfully disposed of by being redirected and so delivered to the persons for whom they were intended, 1,578,715 were returned to the senders, and 707,362 were unreturnable. As in the preceding year, there were eleven Dead Letter Offices, but, with effect from the 1st January 1888, the Dead Letter Office, Rangoon, which had previously only disposed of letters and other articles addressed in Burmese, was constituted a regular Dead Letter Office for the disposal of all returned articles from the post offices of the province of Burma.

	NUMBER.		PERCENTAGE.	
	1886-87.	1887-88.	1886-87.	1887-88.
Total number of articles received in Dead Letter Offices	3,865,132	3,780,074		
DEDUCT—				
Articles issued by Dead Letter Offices for delivery to the addressees or senders and received back again as undeliverable	203,298	191,845		
Articles transferred to other Dead Letter Offices	1,011,309	992,217		
Net receipts to be disposed of by the Dead Letter Offices	2,650,525	2,596,012	100	100
Articles disposed of by the Dead Letter Offices less the proportion of articles returned undeliverable. } Disposed of by redirection to addressees. .	409,180	309,935	15·44	11·94
Articles undisposible	1,532,528	1,578,715	57·82	60·81
	708,817	707,362	26·74	27·25

14. Special attention was directed in last year's report to the remarks of the Postmaster General, Bombay, on the careless and insecure manner in which certain classes of newspapers and packets from the United Kingdom were sent through the post by the public, and the following extract from his report for the year now under review will again be found of interest :—

"In my last year's report I purposely drew attention to the want of care which unnecessarily consigned many newspapers and packets to an untimely grave in the Dead Letter Office. The matter was specially referred to in the Annual Report on the operations of the Post Office, attracted general attention in the public press, and at the express wish of the Government of India was made the subject of a postal notice, which was distributed throughout India to all European residents in March 1888. A number of references have since been received from all parts of India, and though no change could have been expected before the close of the official year under report, it may be stated that an undoubted improvement has now (August 1888) been found as the result of the public attention that has been directed to the matter. For the first time during the year under report actual statistics of the newspapers and packets received in the Foreign Mail without covers or wrappers have been recorded, and it was found that there were 6,158 cases of the kind from 1st April 1887 to 31st March 1888. Although there is no doubt that greater care can be taken, of which we already have evidence, it must be remembered that after all the percentage of such articles that suffer in transit is very small out of the enormous mass of newspapers and packets sent out to India. This part of the mail alone from Brindisi is estimated to amount to 80,000 or 100,000 articles by each mail steamer."

The same want of care on the part of the public in India is frequently remarked, and is the reason why many packets for the loss of which the Post Office is blamed find their only possible destination in a Dead Letter Office. The Postmaster General of the North-Western Provinces mentions particularly the number of photographs noticed by him during the year in the Dead Letter Office of those provinces owing to their having become detached from their coverings, or to the label bearing the address having disappeared from the packet. So long as carelessness remains a human failing, its effects must, of course, be reflected in the annals of the Post Office, which enters into the daily life of persons of all classes and all ages. But something, perhaps, may be done in the way of minimizing the results of this carelessness by constantly inviting public attention to the lessons to be learnt in our Dead Letter Offices. It would be something, for instance, if the senders of photographs among the educated classes would realize that, by the simple expedient of writing their name and address on the back of the photographs, they can ensure that they shall receive their packets back, should the Post Office be unable, for any reason, to deliver them to the persons for whom they were intended.

15. An instance of still greater carelessness on the part of the public is to be found in the fact that every year large numbers of letters reach the various Dead Letter Offices with no addresses whatever upon them. This point was also referred to last year, and the Postmaster General, Bombay, has had special statistics recorded regarding the letters of this kind that reached the Bombay Dead Letter Office. He writes as follows on the subject :—

"In my last year's report, I also referred to the number of letters which reached the Bombay Dead Letter Office without addresses. Statistics have also been recorded regarding these letters, and it was found that no less than 3,414 letters with absolutely no address of any kind found their way into the Dead Letter Office during the year. Only one or two of these envelopes with blank faces contained English letters, the writers in these cases being ladies. The great bulk of them held Gujarathi and Marathi correspondence, the Gujarathi letters being in the proportion of three to one to the Marathi letters. Most of the Gujarathi letters contained railway receipts, accounts and business communications, and appeared to have been posted in a hurry, frequently at railway stations; and it is a curious fact that the shrewd Gujarathi should be so careless about his business correspondence."

Insecure manner of closing packets.

Letters without addresses, &c.

Statistics have not been kept in other postal circles, but the Postmaster General, Bengal, estimates that some 3,000 letters and postcards with absolutely no address were received in the Calcutta Dead Letter Office during the year, and there is no doubt that at the other nine Dead Letter Offices a very large aggregate of similar letters had to be dealt with. Carelessness of this nature is not, of course, peculiar to India. Similar results, though less in proportion to the number of letters passing through the post, are familiar to the Post Offices of other countries, and it is stated in the Postmaster General's 34th Report on the British Post Office that more than 25,000 letters without any address had to be disposed of during the official year 1887-88 by the Dead Letter Offices in the United Kingdom. The number of letters, however, passing through the British Post Office is nine times as great as the number dealt with in India.

Valuables
and other
articles
found in
returned
letters.

16. The valuable property found during the year was rather less in amount than in the previous year. In the Madras Dead Letter Office it amounted to ₹12,250, and in the Bengal Dead Letter Office to ₹20,673, the greater part of which consisted of cheques, currency notes, and bills of exchange. In the Bombay Dead Letter Office property of the value of ₹1,46,057-3-1 was taken out of letters that had to be opened, and is described as under :—

“The Dead Letter Office had to deal with valuable securities and other property of the total value of ₹1,46,057-3-1 found in articles which were opened in the course of its business as compared with the property of the total value of ₹1,86,727-2-11 dealt with in the preceding year. Of the value of ₹1,46,057-3-1 cheques and hundies were the principal items, their value being ₹1,38,523-2-9 and the balance was made up as below :—

	R	a.	p.
Bills of exchange	5,307	10	6
Currency notes	425	0	0
Postage labels	92	8	11
Coins, &c.	1,708	12	11
	<hr/>		
	7,534	0	4
	<hr/>		

Of the total, property of the value of ₹1,37,386-15-6 was disposed of during the year, leaving a balance of ₹8,670-3-7 principally under the head of cheques and hundies as undisposed of at the close of the year.”

It may be added, as an illustration of a curious and childish practice on the part of a class of Marwari traders, that a number of very heavy letters, which had been refused because postage was due upon them, were found, on being opened in the Bombay Dead Letter Office, to contain old pieces of iron or brickbats. These had been sent from Bombay itself or from places in the Bombay Presidency to the address of Marwaris in Bikanir and Marwar, and enquiries made in Rajputana and Bombay showed that it is a custom with certain Marwari traders to send letters of this kind to members of their firm who, having gone on leave to their homes, fail to return at the proper time. The intention of the senders is apparently that the absentee should pay the postage, and in this way be fined for his absence from work, and so reminded of the necessity for his return, but as the persons addressed almost invariably refuse to pay the postage, the practice can hardly be efficacious even in the way intended.

Sale of
postage
stamps.

17. The sales of post-cards, postage stamps and embossed envelopes are shown according to postal circles in Appendix V, while similar information regarding the sales of service post-cards, service postage stamps, and soldiers' embossed envelopes, is given in Appendix VI. A statement compiled from these appendices to show the total sales of each class of post-card, stamp or envelope, is given

on the next page, and it will be understood that the figures represent the quantities obtained from the treasuries by postmasters and stamp-vendors for retail to the public. The inland $\frac{1}{4}$ -anna post-card maintains its great popularity, the sales during the year showing an increase of more than $7\frac{1}{2}$ millions over the sales of 1886-87. Nearly two millions of the increase belong to the Bombay circle, and one million to each of the circles of Bengal, Madras, and the Punjab, and it may be noted that the total sales in the Bombay circle of the $\frac{1}{4}$ -anna post-card were $4\frac{1}{2}$ millions in advance of the sales in any other circle. The small $\frac{1}{2}$ -anna envelope, which is sold for the denominated value of the stamp, also continues to be in great demand, the number sold during the year being nearly two millions in excess of the number sold during the previous year. This envelope like the $\frac{1}{4}$ -anna post-card is more used in the Bombay circle than elsewhere; the total number sold there was more than 3 millions in excess of the number sold in the Madras circle, which stands second. There was an increase in the sales of postage stamps of all denominations, with the exception of the 4-anna and 6-anna stamps, and the net result of the sales of ordinary post-cards, embossed envelopes, and postage stamps, was an increase of Rs. 4,89,300 in the revenue realized over the sales of last year. In the sales of service post-cards and stamps there was an increase under every head, though it will be noted that the value of soldiers' special envelopes sold during the year was slightly less than in 1886-87.

18. The year's sales, however, have shown that no great demand can be expected for embossed envelopes when a special charge is made on account of the cost of material and manufacture in addition to the denominated value of the stamp. In May 1886, square envelopes with embossed stamps of $\frac{1}{2}$ -anna and 1-anna were offered to the public, and during the year closing with March 1887 a fairly large number of both descriptions were sold or obtained for sale by postmasters and stamp-vendors. But the returns of the year ending with March 1888 show a decrease of 216,322 in the sales of the square $\frac{1}{2}$ -anna envelopes, and of more than 50,000 in the sale of the square 1-anna envelopes. A registration envelope of a small size was introduced in May 1886, and of this class of envelope 38,280 more have been sold during the year under report than were sold during 1886-87. A registration envelope of a larger size was introduced in November 1886, and 4,622 more of these have also been sold during the year under report, but they were only available for four months of the preceding year. The total number, however, of both kinds only amounted to 212,838, while the number of registered letters sent through the post was 4,884,560. It is a remarkable fact that embossed envelopes seem to command a sale in Madras that they command nowhere else. Out of the total of 199,816 small registration envelopes sold during the year, no less than 68,700, or rather more than a third, were sold in Madras; out of the total of 55,848 square 1-anna envelopes sold during the year, 10,648 were sold in Madras; while even of the ordinary 1-anna envelopes 40,224 were sold there, when the highest number sold in any other circle was 26,920. As regards the square $\frac{1}{2}$ -anna envelopes, the sales in the North-Western Provinces, in the Punjab, and in Madras, were about the same, and in each case largely in excess of the sales either in Bengal or Bombay. In connection with the sale of postage stamps, it may be mentioned that 1-anna revenue or receipt stamps of the aggregate value of Rs. 1,41,036 were sold during the year through the agency of the Post Office, and that in Burma postmasters sold on behalf of Government general stamps of the total value of Rs. 10,477. A number of complaints were received at the end of the year regarding the deficiency of gum on certain classes of postage stamps, and the matter has been specially represented to the manufacturers through the Secretary of State.

Special
results of
year's
sales.

Postage Labels.

Ordinary Postage Labels.																			
	1-anna Post-cards.	1-anna Inland reply Post-cards.	1-anna Foreign Post-cards.	3-anna Foreign reply Post-cards.	1-anna Envelopes, square.	1-anna Envelopes, square.	2-anna Registration Envelopes, A size.	2-anna Registration Envelopes, B size.	1-anna Envelopes.	1-anna Labels.	1-anna Labels.	2-anna Labels.	3-anna Labels.	4-anna Labels.	4-anna Labels.	6-anna Labels.	8-anna Labels.	1-anna Labels.	Gross Value.
1886-87	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1887-88	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1888-89	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1889-90	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1890-91	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1891-92	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1892-93	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1893-94	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1894-95	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1895-96	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1896-97	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1897-98	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1898-99	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1899-00	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1900-01	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1901-02	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1902-03	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1903-04	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1904-05	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1905-06	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1906-07	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1907-08	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1908-09	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1909-10	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1910-11	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1911-12	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1912-13	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1913-14	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1914-15	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1915-16	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1916-17	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1917-18	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1918-19	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1919-20	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1920-21	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1921-22	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1922-23	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1923-24	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1924-25	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1925-26	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1926-27	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1927-28	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1928-29	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1929-30	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1930-31	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1931-32	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1932-33	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1933-34	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1934-35	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1935-36	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1936-37	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1937-38	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1938-39	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1939-40	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1940-41	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1941-42	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1942-43	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1943-44	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1944-45	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1945-46	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1946-47	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1947-48	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1948-49	R	R	R	R	R	R	R	R	R	R	R	R</							

† Includes Rs. value of 6-anna and 8-pie labels.

* Includes Rs. value of 8-pie labels.

(a) A difference of Rs. 117 occurs between the gross value shown in this statement and that exhibited in Appendix V. Rs. of this difference is accounted for by the application of wholesale rates of sale in this statement, while the retail rates at which the sales in some cases were effected, appear in Appendix V. The balance of the difference or Rs. 20 is due to a deficiency in the Muzir Treasury, which subsequently was adjusted in cash.

(b) The difference of one rupee between the figures in this statement and those given in Appendix VI is due to a short credit in the Pymina Treasury.

(c) This is exclusive of Rs. 800, the value of stamps sold in Burma, of which the different denominations sold have not been stated.

(d) This is exclusive of Rs. 08 the value of stamps sold in Burma, of which the different denominations sold have not been stated.

19. Below is given the usual table showing the proportion in which postal revenue is derived from postage stamps, whether ordinary or service, including, of course, post-cards and embossed envelopes, and from cash payments. There is no very material variation from the figures of last year :—

	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80	1880-81	1881-82	1882-83	1883-84	1884-85	1885-86	1886-87	1887-88
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Total Postage revenue	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Cash	31'23	30'97	30'71	29'33	26'62	24'86	28'74	35'17	36'24	35'64	35'07	24'86	24'98	25'02
Proportion derived from Ordinary Stamps	52'08	52'37	52'29	53'87	57'30	58'76	55'91	49'25	47'76	48'46	49'12	59'24	59'48	59'72
Proportion derived from Service Stamps	16'69	16'66	17'00	16'80	16'08	16'38	15'35	15'58	16'00	15'90	15'81	15'90	15'54	15'26

Section IV.—District Post.

20. The District Post funds are derived from a cess supplemented by grants from provincial revenues in some provinces, and in the Madras and Bombay Presidencies consist entirely of provincial grants. The original object of the District Post was to provide postal communications between the headquarters of districts and revenue and police stations in the interior, but with the extension of the Imperial Post this has gradually been modified, and for many years past a large portion of the District Post income has been spent on improving the rural delivery of the country, except in Bengal where the Zemindari Dāk fund has still to be spent, in accordance with the terms of the Act under which it is raised, on postal establishments required for police purposes. There are now 2,632 postmen in all paid from District Post funds, the great majority of whom are village postmen or rural messengers, with, in many cases, very extensive beats; and by their agency postal facilities are brought, to some extent, to the backward parts of the country, though there is still much to be done in this direction. The extension of the Imperial Post is limited to cases in which there is reason to believe that the correspondence to be brought into existence by new lines or new village postmen will cover their cost; but as District Post lines and postmen prove remunerative they can be transferred to the Imperial establishment, and in this way funds are set free for a still further advance of rural delivery. The District Post thus acts as a pioneer, in some measure, of the Imperial Post. That this falls within the legitimate scope of the District Post has been recognized by Government for some time past, but during the year under report a view has been expressed by the Madras Government that the provincial grant in that Presidency, where rural delivery is probably more backward, as was stated last year, than in any part of India, should be limited to the original objects of the District Post, and should not be used for rural delivery. The matter, however, is still, it is understood, under consideration. The management of the District Post funds is practically everywhere in the hands of the heads of postal circles, though some small sums are still administered by district officers. During the year under report the postal lines in the Upper Sind Frontier district were, at the request of the Commissioner, Sind, transferred from the control of the Deputy Commissioner to that of the Deputy Post-Master General.

District Post.

Postal Circles.	Number of District Post Offices and Receiving Offices.	Number of District Post Village Postmen.	Number of District Post Letter-boxes.	Distance in miles of District Post Lines.	Local Cess.	Grant from Imperial or Provincial Revenue.	Expenditure.	Articles received from the Imperial and District Posts for delivery by the District Post.	Articles posted in the District Post for despatch to the Imperial or District Post.	Articles returned by the District Post to the Imperial Post undelivered.	Percentage of those returned on the total number received for delivery by the District Post.
	No.	No.	No.	miles.	Rs.	Rs.	Rs.	No.	No.	No.	...
Bengal	171 176	13 16	250 257	7,326 7,338	2,08,732(a) 2,07,198(a)	...	2,05,718(a) 2,14,197(a)	1,126,764 1,219,938	972,845 1,120,794	42,309 41,769	3.75 3.42
Madras	73	852	641	3,100	...	1,15,858	1,14,718	2,090,051	689,447	93,418	4.47
Bombay	82	829	795	3,109	...	1,15,858	1,14,854	2,244,789	882,056	109,002	4.86
	37	462	395	94	...	85,812	86,912	1,138,721	373,554	54,186	4.76
	4	495	412	88	...	85,812	86,551	1,203,948	397,500	54,930	4.56
North-Western Provinces.	268	449	112	6,502	1,49,091	...	1,46,535	2,035,769	1,378,768	77,999	3.83
	295	477	128	6,498	1,49,141	...	1,46,717	2,009,161	1,350,446	74,591	3.71
Punjab	24	366	42	4,412	16,174	45,000	1,09,644(b)	927,687	411,084	45,734	4.93
Burma.	24	366	43	4,362	9,400	45,000	98,232(b)	936,702	437,368	44,822	4.79
	119	83	278	2,949	77,000	...	66,543	212,221	157,810	13,999	6.60
	111	97	291	3,480	74,000	...	68,833	216,596	173,942	11,860	5.48
Central Provinces	73	77	61	3,318(e)	56,408	12,327	68,378	297,301	233,383	30,280	10.18
	75	78	75	3,388(e)	60,580	11,123	72,861	341,703	277,079	29,066	8.51
Oudh	49	239	103	1,424	36,000	...	35,220	795,139	278,391	29,653	3.73
	39	211	95	1,412	36,000	...	33,369	776,474	262,979	28,598	3.68
	7	10	4	162	880	3,550	4,329	60,540	28,152	2,532	4.18
Rajputana	7	10	4	162	833	3,410	4,184	62,906	38,994	2,376	3.78
Assam	58	51	22	1,233(c)	35,833	...	31,596	203,484	155,048	15,444	7.59
	57	52	19	1,242(c)	36,397	...	34,223	225,194	175,404	15,631	6.94
Behar	91	...	52	3,264	92,035	...	94,899	570,102	394,692	51,516	9.04
	90	...	41	3,272	1,05,792	...	99,928	588,078	582,396	51,420	8.74
Eastern Bengal	25	1	17	1,497	48,521(d)	...	56,080(d)	276,042	275,772	11,142	4.04
	23	1	14	1,497	55,493(d)	...	54,755(d)	186,600	189,030	6,918	3.71
Sind	...	...	...	176	...	3,408(f)	3,408	...	...	...	...
	...	...	...	191	...	3,571(f)	3,571	...	...	...	...
TOTAL	995 983	2,603 2,632	1,977 2,174	35,457 36,039	7,20,674 7,34,834	2,65,955 2,64,774	10,23,080 10,32,275	9,733,821 10,012,089	5,348,946 5,887,988	468,212 470,983	4.81 4.70

(a) Includes contributions from Tributary Mehals, Chota Nagpur, Orissa and Khond.

(b) Includes the amount of annual subsidy for the Dera Ismail Khan and Chichawatni hill cart line.

(c) These are dry season distances: during the rains these lines are increased in length.

(d) Includes contributions from Frontier Police Fund, Rs. 3,936 in 1886-87 and Rs. 2,928 in 1887-88, contributions by the Maharajah of Agartala, Rs. 88 in 1886-87 and the same amount in 1887-88, and contributions from Chittagong Hill Tracts Rs. 189 in 1887-88.

(e) Includes lines paid from the revenues of Feudatory States, 642 miles in length, in 1886-87, and 604 miles in length in 1887-88.

(f) Grant made available from Bombay District Post Funds.

21. On the opposite page is given a comparative statement showing, for the last two years, the income, expenditure, establishment, and operations of the District Post. The total income amounted to ₹9,99,608, and the total expenditure to ₹10,32,275, but this income and expenditure does not, as it has been usual to point out, correspond with the receipts and charges under this head as shown in the Finance and Revenue Accounts. There was a decrease of 12 in the total number of District Post offices, which was due to the reduction of the number of these offices in the Bombay circle from 37 to 4. This is merely the result of a change in classification. A number of village postmen in the Bombay circle, who were originally stationary at the villages where they were posted, had previously been classified as village officers, but are now shown as village postmen. There was an increase of 29 in the total number of postmen and village postmen mainly due to the inclusion of these men; of 197 in the number of letter-boxes cleared by village postmen which was due to the placing of new boxes in Madras and Burma, and of 582 miles in the length of postal lines which occurred chiefly in Burma. In the number of articles, including money orders, received for delivery or posted for despatch, there was an increase of 817,310, and the percentage of articles returned as undeliverable, fell from 4.81 to 4.70. The largest extension of the District Post was in the Central Provinces, where 24 post offices were taken over to the Imperial establishment, and the funds set free utilized for extending postal facilities in the interior of districts.

22. The delivery work of district village postmen will be found in detail according to postal circles, in Appendix VII. The number of money orders delivered or paid by them was more than 50,000 in excess of the number delivered or paid in 1886-87, and the chief increase occurred in the North-West Provinces and Oudh where it was, no doubt, connected with the special revenue and rent money order systems. In the number of packets and newspapers there was a decrease on the whole, but in the Bombay circle a very marked increase of 27,667 over the figures of the previous year was recorded. Both in this circle and in the Bengal and Madras circles the proportion of packets and newspapers to the number of letters delivered in the interior of districts stands very high, and it has been noticed in Bombay that there are few villages of any size, regularly served by postmen, which do not receive some newspaper or periodical publication, while trade circulars and advertisements are frequently posted to the address of village accountants, schoolmasters and others as a class. The total number of articles of all kinds delivered by district postmen was 278,268 in excess of the number delivered in the previous year, but it has to be remembered, both as regards this relatively small increase, and as the probable reason why the number of packets and newspapers has fallen off, that the most successful district postmen, whose work would go to swell the returns most, are those who are taken over to the Imperial establishment.

Section V.—Money-Orders.

23. The money-order business of the Post Office continues to increase in popularity, and there is probably still much room for the further development of the system in the interior of districts. The total number of money-order offices at the close of the year was 7,422, as compared with 7,214 at the end of the previous year, and the payment of orders by village postmen at the houses of payees was extended during the year in a number of circles. The number of orders actually issued was in excess of five and a half million, representing

an aggregate value of more than 11½ crores of rupees, and a commission of

INLAND MONEY-ORDERS.	Total number of Money-Orders issued.	Total value of Money-Orders issued.	Commission realised.
	No.	₹	₹
During the last quarter of the year 1879-80, being the commencement of the business.	232,639	72,48,208	84,901
During the year 1880-81	1,604,174	4,57,08,580	5,35,976
" " " 1881-82	2,157,796	5,73,32,027	6,79,073
" " " 1882-83	2,565,904	6,46,84,183	7,70,958
" " " 1883-84	3,034,894	7,31,24,179	8,84,925
" " " 1884-85	3,550,257	8,20,88,559	10,06,226
" " " 1885-86	4,163,078	9,38,27,375	11,63,830
" " " 1886-87	4,821,117	10,68,49,151	13,37,820
" " " 1887-88	5,512,395	11,84,43,573	14,94,381
Percentage of increase over the year 1886-87	14'34	10'85	11'70

nearly 15 lakhs. In the margin is given the usual table showing the yearly progress of the money-order business since it was taken over by the Post Office in 1880, from which it will be seen that the increase in the number of money-orders issued was 14'34 per cent.,

as compared with the results of the previous year, while the increase in the commission was 11'70 per cent. Year by year with the increase in business the average value of each money-order has declined, and the results of the present year are in accordance with previous experience. The average value is now ₹21-7-9 as compared with ₹22-2-7 last year, while more than half the entire money-order work is in connection with orders not exceeding ₹10 in amount.

Incidence of Money-order work according to provinces.

24. The following statement shows the distribution of the money-order business according to postal circles. About a third of the entire business was transacted in the Lower Provinces of Bengal, and Calcutta alone was responsible for a very large and important share of this, as the following extract from the report of the Postmaster General, Bengal, will show:—

"Of the total number of money-orders issued in this circle, 368,248 or 28 per cent. were issued by the Calcutta General Post Office and its sub-offices, the aggregate value of the money-orders being ₹64,46,107 or nearly 28 per cent. of the total value of the money-orders issued in the circle. The money-orders paid by the General Post Office and its sub-offices were 619,613 for ₹1,14,86,893, or more than 45 per cent. of the total number and more than 46 per cent. of the total value of the money-orders paid in the circle. As has been noticed in previous years, the money-orders paid in Calcutta far exceed those issued, in both number and total value, owing to the very large number of V. P. money-orders paid to merchants and tradesmen in Calcutta. Of the 619,613 money-orders paid by the General Post Office and its sub-offices, about 374,000 or more than 60 per cent. were V. P. money-orders."

POSTAL CIRCLES.	ISSUES DURING 1887-88.		PAYMENTS DURING 1887-88.		Percentage to the whole.
	Number of applications.	Value of applications.	Number of money-orders.	Value of money-orders.	
		₹ a.		₹ a.	
Bengal	1,308,997	2,27,82,915 12	1,356,574	2,44,74,571 14	19'97
North-Western Provinces	740,207	1,43,85,397 1	941,699	1,97,49,511 2	14'42
Bombay	554,008	1,28,81,434 0	650,155	1,48,97,625 10	11'74
Madras	672,151	1,30,34,204 3	697,059	1,44,32,586 12	11'60
Punjab	432,865	91,82,888 0	455,473	1,27,51,590 8	9'27
Behar	356,533	64,67,723 9	422,652	74,12,228 14	5'87
Burma	284,064	1,04,89,456 0	50,994	22,16,744 11	5'37
Eastern Bengal	251,463	60,12,264 4	253,665	52,87,377 11	4'77
Central Provinces	246,588	67,00,814 5	102,182	28,66,985 1	4'04
Oudh	138,396	27,20,805 8	339,273	62,90,521 2	3'81
Rajputana	106,773	27,45,287 11	95,156	35,22,956 13	2'65
Assam	172,277	39,81,939 13	62,377	18,22,033 5	2'45
Sind	138,417	40,23,399 12	44,521	14,11,093 2	2'30
Central India	109,656	30,35,042 13	29,527	10,79,594 11	1'74
Total for 1887-88	5,512,395	11,84,43,572 11	5,501,307	11,82,15,421 4	100
Total for 1886-87	4,821,117	10,68,49,151 4	4,805,821	10,64,90,622 5	
Increase	691,278	1,15,94,421 7	695,486	1,17,24,798 15	

NOTE.—The figures relating to the Madras postal circle include transactions with the Native State of Mysore; the figures relating to the Bombay postal circle include transactions with the Portuguese Settlements of Goa and Daman; the figures relating to the Punjab postal circle include transactions with the Native States of Patiala, Nabha, Jhind, Chamba and Faridkot; and the figures relating to the Central India postal circle include transactions with the Native State of Gwalior.

25. The special adaptation of the money-order system as an authorized means of remitting revenue to tashils was extended last year to the whole of the North-Western Provinces and Oudh with the exception of the Kumaon district, and the year now under report is, therefore, the second year during which the adapted system has had a full trial in those provinces. The year's results show that there has been a steadily increasing resort to this means of paying revenue; the number of revenue orders increased from 57,888 to 87,076, and the amount of revenue remitted from ₹10,87,093 to ₹17,94,356; while the Post Office received ₹24,912 as commission as compared with ₹15,284 in the preceding year. In the Lower Provinces of Bengal the system was also in force throughout the year, and met with a large measure of success. The Postmaster General of those Provinces writes as under on the subject:—

"The system for the payment of land revenue and cesses by a special form of money-order, which was first introduced experimentally in the ten districts of the Burdwan and Dacca Revenue Divisions, was from the 1st May 1887 extended to the whole of the Lower Provinces of Bengal, the restrictions still being maintained that no revenue money-order should be issued for more than ₹50 and that the system should only apply to estates the annual land revenue of which did not exceed ₹50. Notwithstanding these restrictions 51,611 revenue money-orders were issued during the year, the total value of the money-orders being ₹2,44,230. As no difficulties were experienced in working the rules, and the usefulness and popularity of the system were established by numerous applications for its extension, as well as by the rapid increase in the number of orders, the Lieutenant-Governor was pleased at the close of the past year to withdraw the restrictions mentioned above, and to authorise the application of the system from the beginning of the current year to all remittances of land revenue irrespective of the amount annually due from the estate. From the same date also, the system has been extended to remittances of zemindari dāk-cess as well as to remittances of land revenue, road-cess, and public works cess to which it previously applied. One of the principal features of the revenue money-order system is, that all payments of revenue orders by the Post Office to the Collectorate are made by book transfer, so that there is no handling of cash by the subordinates of either office, and the risk of fraud and embezzlement is reduced to a minimum. The Government expressed a wish during the year that a somewhat similar system of book transfer should be adopted for the payment of all other remittances by money-order in favour of District Officers and District Boards, and a special set of rules has been prepared and approved to give effect to this wish without adopting the somewhat elaborate procedure considered necessary for remittances of land revenue on account of the stringency of the sunset law. Under the rules for miscellaneous remittances in favour of District Officers and District Boards, any Government dues and sums payable to District Boards may be remitted by money-order, and all the money-orders received in one day by each Sudder Post Office on account of such remittances will be paid by a single Treasury Voucher, the amount of which will be debited in one sum against the Post Office. These rules will take effect from the 1st July 1888."

The further extension of the system is being carried out, but for the Madras and Bombay Presidencies it does not offer the same advantages as for other parts of India, as the revenue there is generally paid by the ryots to the headman of the village and sent into the nearest tahsil by village servants.

26. It was stated in last year's report that a further step had been taken in the North-Western Provinces and Oudh to render the money-order system useful to the agricultural population by providing a special form of order for the remittances of small sums due on account of rent by tenants to land-owners. The results of the year under report are the first complete year's results available, and they show that 30,165 rent money-orders were issued, representing an aggregate sum of ₹3,55,283. The Postmaster General, North-Western Provinces, reports that some little opposition to the use of these orders has been manifested by land-owners, but there is sufficient evidence to show that the scheme meets a want, and its more complete adoption may safely be left to the growing recognition of its advantages by tenants, and the general good sense of the land-owners. It has already been arranged that the system should be introduced into the Lower Provinces of Bengal.

Revenue
Money-
order
system.

Special Rent
Money-
orders.

Money-order
business with
the Native
States, &c.

27. The money-order transactions with the Native States of India and with the Portuguese Possessions are shewn in the statement below:—

STATE OR SETTLEMENT.	ISSUES.		PAYMENTS.	
	Number.	Value.	Number.	Value.
		<i>R</i>		<i>R</i>
Gwalior	24,474	6,19,989	9,615	3 03,373
Patiala	6,401	1,73,504	9,441	2,87,390
Portuguese Settlements	5,215	1,93,433	1,812	56,925
Mysore	3,132	73,908	3,068	98,034
Jhind	1,234	60,609	2,298	72,708
Nabha	1,288	45,043	1,952	60,022
Chamba	704	21,890	144	5,600
Faridkot	1,121	19,706	222	5,841
TOTAL	43,569	12,08,082	28,552	8,89,893

NOTE:—These figures are included in the general statement of inland Money-orders.

On the whole there has been an increase of 34 per cent. in the number of orders exchanged and of 25 per cent. in their value. The business with Gwalior is much larger than the business with any other State, and the issues on Portuguese India represent the remittances to their homes made by a large class of Goanese who are in employment in British India, chiefly as domestic servants.

Telegraphic
Money-
orders.

28. In January 1887 revised rules for the telegraphic money-order business came into operation, the main features of which were that the telegraph charge was reduced from *R*2 to *R*1 in all cases, while the Post Office agreed to make no charge on account of commission on orders not exceeding *R*10, and* only to take the ordinary fee for commission on orders in excess of that sum. This reduction in charges has led to a very large increase in business, the total number of telegraphic orders having risen from 18,540 in 1886-87 to 45,417 during the year under report. More than half of these orders were sent from Burma, notwithstanding the introduction during the year of a semi-weekly service between that province and the continent of India, and the great majority of these were for payment in the Madras Presidency. It is noted by the Postmaster General, Bombay, as an instance of the new development of telegraphic money-order caused by the cheaper rates, that orders of the aggregate value of *R*5,000 were paid during the year at a small office in Cutch where there had never been any telegraphic money-order work before. The whole of these orders were also sent from Burma. Details are given in the table below:—

NAMES OF POSTAL CIRCLES.	ISSUES.			PAYMENTS.	
	Number of money-orders.	Value of money-orders.	Commission realized.	Number of money-orders.	Value of money-orders.
		<i>R</i> a.	<i>R</i> a.		<i>R</i> a.
Assam	1,480	1,28,548 10	1,324 0	844	1,33,962 8
Behar	928	1,18,404 3	1,209 10	1,402	1,01,627 0
Bengal	4,085	3,98,697 9	4,089 14	6,112	6,01,116 0
Bombay	1,839	1,95,413 0	1,991 0	3,448	3,57,815 0
Burma	23,958	19,53,295 13	19,979 10	4,370	4,88,654 0
Central India	406	50,125 0	530 12	261	31,320 0
Central Provinces	773	65,869 0	679 0	1,085	1,09,404 0
Eastern Bengal	699	1,10,071 0	1,116 12	1,550	1,38,432 0
Madras	5,370	5,01,616 2	5,159 0	14,545	11,10,902 0
N.-W. Provinces	1,841	1,98,086 14	2,040 14	4,416	3,79,711 0
Oudh	315	42,768 10	437 8	1,670	1,14,996 0
Punjab	1,725	1,45,430 0	1,487 0	3,953	4,01,135 0
Rajputana	202	19,312 0	199 4	307	38,396 0
Sind	1,796	2,09,370 15	2,129 0	832	92,165 0
TOTAL	45,417	41,37,008 12	42,373 4	44,875	40,99,635 8
Total for 1886-87	18,540	14,07,684 6	19,515 12	18,406	13,97,552 3
Increase	26,877	27,29,324 6	22,857 8	26,469	27,02,083 5

29. There were four cases of fraud by false personation in connection with the telegraph money-order system as compared with eleven last year, and it may be hoped, therefore, that the constant vigilance, that is now being everywhere exercised in making payments of such orders, is tending to put a stop to these cases. But the readiness with which travellers in this country confide particulars regarding their life and movements to chance acquaintances, and the credulity with which new-comers at a place are accepted as being what they give themselves out, are favourable conditions for the commission of frauds of this description. Of the four cases, one occurred at Sharigh in Baluchistan, and in this a postal signaller was implicated in the fraud; one at Cawnpore, one at Mandalay, and one at Kolhapur in the Bombay Presidency. In the Cawnpore case a sum of Rs 200 was obtained from a baniya in Bombay by a swindler, who had assumed the name of the remitter's brother who was at the time actually in Calcutta. The swindler asked that the money should be telegraphed to him in the care of a well known firm of Marwaris at Cawnpore, and he was identified by one of the members of the firm, who, as it turned out afterwards, only knew the man as having come to his shop on various occasions under his assumed name, and as having been in company with a relative of his own. The case at Kolhapur is a further instance of the difficulties with which postal officials have to contend in ascertaining whether persons for whom telegraphic money-orders are received are really known to residents of the place, and is described as follows by the Postmaster-General, Bombay:

Use of
Telegraphic
Money-
order system
for purposes
of fraud.

"A man called Hari Ganesh Cholkar telegraphed from Kolhapur in the name of Balwant Ganesh Phadke to a brother of the person whom he personated asking for Rs 50. The brother, who is a schoolmaster at Gwalior, could not send so large a sum, but remitted Rs 15 by telegram a day or two after he received the request. The swindler was acquainted with Balwant Ganesh Phadke, who was residing at the time at Jamkhandi in the southern Mahratta Country at no great distance from Kolhapur, and had, before sending the telegram asking for money, given out that he had been robbed on his way to Kolhapur and had received assistance and sympathy from the Chief of Inchal Karanji, at whose bungalow at Kolhapur he was staying. The money-order from Gwalior came to Balwant Ganesh Phadke in the care of the Telegraph Master. Enquiries were made from the latter, who said that he knew nothing about the payee beyond the fact that he had sent several telegrams in that name. The payee was then sent for and told his story, but the postmaster declined to pay the money without further reference and sent to the bungalow of the Chief of Inchal Karanji. Information was there obtained that the man was Balwant Ganesh and had been assisted by the Chief, but was then putting up at a temple of Ganpati in the city. Enquiries were then made at the temple, and as it was found that the man was also known there as Balwant Ganesh Phadke, the money was paid to him. Subsequently a letter was received by the Telegraph Master from the real Balwant Ganesh Phadke, and the case was at once placed in the hands of the police. The swindler who was still in Kolhapur was arrested and sentenced to two years' rigorous imprisonment for cheating by personation."

30. Foreign money-orders on the United Kingdom and Colonies, and on European countries and Egypt, are issued in sterling, payment being made in India by remitters at rates of exchange which are fixed from time to time by the Post Office. The most important, of course, of the sterling money-order exchanges is the exchange with the United Kingdom, and the results of the year show an increase in the number of transactions, although the total value of the remittances from India was less than last year. The falling off in money-order business with New South Wales, never of much importance, is attributed, as were similar results last year, "to the cessation of subscriptions from India for tickets in race lotteries;" and the following remarks by the Postmaster General, Bombay, as to the increase in the money-orders received from Italy will be found of interest: "Almost the whole of these were remittances made by Natives of India at Massowah to payees in Bombay, the remittances being sent through Italy. The actual

Foreign
Money-
orders in
Sterling.

number of orders from Massowah was 712, of the aggregate value of R1,61,169-15-0." Details are given in the statement below:—

COUNTRIES OF EXCHANGE.	1886-87.				1887-88.			
	ORDERS ISSUED BY INDIA.		ORDERS PAID IN INDIA.		ORDERS ISSUED BY INDIA.		ORDERS PAID IN INDIA.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		£ s. d.		£ s. d.		£ s. d.		£ s. d.
United Kingdom	36,742	143,955 1 10	6,463	25,621 15 4	38,243	136,735 11 3	7,944	34,006 6 5
Italy	260	1,555 15 10	16	123 18 8	239	1,279 15 3	731	11,346 7 4
New South Wales	313	916 17 2	958	8,733 0 11	115	596 10 4	802	8,460 13 5
Germany	1,577	4,989 3 7	278	2,086 8 10	1,210	3,910 4 4	257	1,759 7 2
Victoria	192	908 13 0	401	2,938 18 11	178	1,273 10 2	494	3,472 1 3
Queensland	23	122 0 1	319	2,724 18 11	37	220 2 10	473	4,009 7 0
France	326	1,197 9 10	323	5,026 10 11	339	1,194 11 5	226	2,782 3 11
Egypt	150	524 11 3	179	1,603 19 10	130	533 4 9	252	3,008 7 11
South Australia	29	150 5 0	242	1,920 11 3	23	92 3 9	189	1,453 19 4
Tasmania	71	481 10 2	98	779 1 6	54	303 15 6	113	852 9 6
Denmark	73	591 13 6	13	87 7 8	71	554 9 2	38	524 11 4
West Australia	8	24 15 6	115	1,073 0 0	6	35 5 0	131	1,026 11 0
Switzerland	279	606 18 4	14	60 15 8	227	477 17 9	18	50 0 7
North Borneo	1	1 0 0	52	471 10 7	4	2 6 4	39	357 18 0
TOTAL	40,044	156,025 15 1	9,471	53,251 19 0	40,876	147,209 7 10	11,707	73,140 4 2
Percentage of Increase	...	...	...	...	2'08	...	23'61	37'5
Or Decrease	...	...	...	...	...	5'65	...	...
Average amount of each money-order.	...	3 17 11	...	5 12 5	...	3 12 0	...	6 4 11

Foreign
Money-
orders in
Indian
Currency.

31. Money-order exchanges in Indian currency exist with Ceylon, the Straits Settlements, China and Japan, and Mauritius. The business is not large with any of these countries, though with Ceylon it is steadily growing, and is mainly confined to Natives of India. The transactions with Mauritius are chiefly between that Colony and Aden, and the postmaster of the latter place reports that the reason for the falling off in the year's business is that the Oriental Bank is now giving special facilities for small remittances between Aden and Mauritius at low rates. The actual results of the year will be found in the following table:—

COUNTRIES OF EXCHANGE.	1886-87.				1887-88.			
	ORDERS ISSUED BY INDIA.		ORDERS PAID IN INDIA.		ORDERS ISSUED BY INDIA.		ORDERS PAID IN INDIA.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		R a. p.		R a. p.		R a. p.		R a. p.
Ceylon	967	41,760 8 0	10,107	4,91,853 6 0	1,397	70,323 8 0	13,302	6,23,219 13 0
Straits Settlements	191	7,588 7 0	2,673	1,60,219 0 0	231	9,595 4 0	4,077	2,64,734 1 0
China and Japan	69	5,422 7 0	572	50,855 14 0	118	11,537 13 0	697	63,509 15 0
Mauritius	445	63,056 6 0	652	34,278 7 0	89	10,362 6 0	589	28,153 4 0
TOTAL	1,672	1,17,827 12 0	14,004	7,37,206 11 0	1,835	1,01,818 15 0	18,665	9,79,617 1 0
Percentage of Increase	...	...	...	...	9'75	...	33'28	32'88
Or Decrease	...	...	...	...	...	13'59	...	...
Average amount of each money-order	...	70 8 0	...	52 10 0	...	55 8 0	...	52 8 0

32. A statement of forfeited orders is given below. The amount which actually lapsed to the State was R13,194-7-0, and the total balance standing in the register of forfeited orders at the close of the year was R62,602 against R60,188 at the close of the preceding year :—

Balance out- standing in the Forfeited Regis- ter on the 31st March 1887.		Forfeited during the year.		TOTAL.		FORFEITED ORDERS REPAID, RENEWED, AND LAPSED TO THE STATE DURING THE YEAR 1887-88.								Balance out- standing in the Forfeited Regis- ter on the 31st March 1888.		
						Repaid.		Renewed.		Lapsed to the State.		TOTAL.				
No	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	Penal- ties.	No.	Value.	No.	Value.	No.	Value.
	R a.		R a.		R a.		R a.		R a.	R a.		R a.		R a.		R a.
2,593	60,188 8	12,875	2,93,060 3	15,468	3,53,248 11	9,824	1,89,569 5	2,706	87,881 8	0 8	740	13,194 7	13,270	2,90,645 12	2,198	62,602 15

33. The following abstract shows the entire money-order transactions of the year, both inland and foreign, foreign transactions in sterling being converted into Indian money at the rates of exchange which prevailed when the transactions took place :—

MONEY-ORDERS BOTH INLAND AND FOREIGN FOR THE YEAR 1887-88.	ISSUES.			PAYMENTS.	
	Number of applications.	Value of applications.	Commission.	Number of money-orders.	Value of money-orders.
		R a.	R a.		R a.
Inland transactions in sterling money at prevailing rates of exchange	5,512,395	11,84,43,572 12	14,94,381 5	5,501,307	11,82,15,421 4
Foreign transactions in Indian currency	40,876	21,17,556 8	19,525 8	11,709	10,50,554 9
Foreign transactions in Indian currency	1,835	1,01,818 15	1,116 0	18,665	9,79,617 1
TOTAL	5,555,106	12,06,62,948 3	15,15,022 13	5,531,681	12,02,45,592 14
Total for the year 1886-87	4,862,833	10,91,53,233 10	13,59,239 5	4,829,206	10,79,76,826 3
Increase	692,273	1,15,09,714 9	1,55,783 8	702,385	1,22,68,766 11
Percentage of increase	14'24	10'54	11'46	14'54	11'36

34. There has been an improvement in the sales of British postal orders, the number sold during the year being 1,830 in excess of the number sold in the previous year. The total value of the orders sold was £10,803-2-7½, including the commission or poundage of the British Post Office, while the Indian Post Office realized a sum of R506-2-6 on the transactions. The marginal abstract of the year's results shows that, as in preceding years, the chief demand

Denominations of British Postal Orders.	Number sold during 1886-87.	Number sold during 1887-88.	Increase.	Decrease.
From 1s. to 1s. 6d.	749	600	...	59
From 2s. to 10s. 6d.	5,455	6,603	1,148	
From 15s. to 20s.	7,856	8,597	741	
TOTAL	14,060	15,890	1,830	59
			1,830 Increase.	

has been for orders of the value of 5s. and upwards, and that the very small orders are practically not required. The largest sales were in the Punjab, where 3,422 orders representing a value of £2,596 were disposed of, while in each of the Bombay and Madras Circles about 2,200 orders of the value of about £1,400 were sold. In reviewing last year's report, Government expressed a wish that a further trial should still be given to the sale of these orders, and fresh endeavours will now be made to bring their existence prominently before the public. There is some reason for believing that, notwithstanding all that has been done in the past in the way of special notices, the fact that these orders are available at our post

offices, is not so widely known as it ought to be. Experience is constantly showing that the proportion even of educated persons who read postal notices or look at the *Postal Guide*, is exceedingly small.

Section VI.—Savings Banks.

General
results
of year.

35. On the opposite page will be found a statement showing in detail, according to postal circles, the Savings Banks transactions of the year in comparison with those of the previous year. The number of Savings Banks offices at the close of the year was 5,966 as compared with 6,048 at the close of the previous year, the decrease being due to the conversion of a number of sub-offices into branch offices, and the consequent withdrawal from them of Savings Banks work. There were four new head office banks opened, and the reduction in the total number of Savings Banks offices does not mean any real diminution of the facilities of the public for depositing money. The amount deposited during the year was 377 lakhs as compared with 444 $\frac{2}{3}$ lakhs in 1886-87; the amount withdrawn was 314 lakhs as compared with 258 $\frac{4}{5}$ lakhs in 1886-87; and the interest paid was 16 $\frac{3}{4}$ lakhs as compared with 14 $\frac{1}{7}$ lakhs in 1886-87. There were 261,157 accounts open at the close of the year as compared with 219,010 at the close of the preceding year, and the total amount standing at the credit of depositors was nearly 505 lakhs, or an increase of nearly 80 lakhs. The apparent decrease in the amount deposited is due to the fact that the District Savings Banks accounts were transferred to the Post Office in 1886-87, and very largely increased the total deposits of that year. If the amount transferred in this way be left out of consideration, the deposits of the year under report show an increase of 57 lakhs over the actual deposits of 1886-87. Bombay has the largest number of accounts, 58,918, and the highest total balance at the credit of depositors; and the average amount of each account was highest in Sind, as in previous years, and lowest in Madras.

Statement shewing the Post Office Savings Bank Transactions during 1887-88 compared with 1886-87.

Circles.	Number of Head Banks.	Number of Sub Banks.	NUMBER OF ACCOUNTS.			Opening Balance.	Deposits.	Interest.	Total.	Withdrawals.	Balance.	Average of depositors per Bank.	Average balance in each Bank.	Average balance at credit of each depositor.
			Opening Balance.	Opened during the year.	Closed during the year.										Balance.
Bombay	29	842	48,778	20,811	10,671	Rs 58,918	Rs 92,73,064 0 7	Rs 5,59,793 3 4	Rs 2,36,53,891 11 11	Rs 75,14,147 4 11	Rs 1,61,39,744 7 0	2031'65	Rs 556,542 89	Rs 273'93
Bengal	43	1,049	48,231	23,130	13,539	Rs 57,842	Rs 63,56,677 15 9	Rs 2,53,921 8 6	Rs 1,30,11,475 2 5	Rs 50,43,276 8 4	Rs 79,68,198 10 1	1345'16	Rs 185,306'95	Rs 137'75
Madras	33	831	32,931	15,460	8,965	Rs 39,426	Rs 40,32,048 9 7	Rs 1,72,394 14 6	Rs 87,37,830 11 2	Rs 35,82,777 13 2	Rs 51,55,052 14 0	1194'72	Rs 156,213'72	Rs 130'75
North-Western Provinces	40	637	23,855	12,796	11,732	Rs 24,919	Rs 39,43,399 9 9	Rs 1,47,749 1 2	Rs 79,59,053 8 4	Rs 35,65,230 7 11	Rs 43,93,823 0 5	622'97	Rs 109,845'37	Rs 176'32
Punjab	42	498	14,214	10,346	7,860	Rs 16,700	Rs 37,78,135 6 2	Rs 1,44,808 4 3	Rs 76,96,130 14 9	Rs 33,76,640 13 11	Rs 43,19,490 0 10	397'61	Rs 102,845'00	Rs 258'65
Sind	6	80	6,329	3,683	2,542	Rs 7,470	Rs 13,58,330 13 10	Rs 73,869 2 3	Rs 33,99,997 2 5	Rs 12,24,202 9 0	Rs 21,75,794 9 5	1245'00	Rs 36,263'250	Rs 291'27
Behar	19	399	9,157	5,188	3,168	Rs 11,177	Rs 17,64,463 15 5	Rs 63,267 9 4	Rs 34,49,483 15 7	Rs 14,64,312 13 3	Rs 19,85,171 2 4	588'26	Rs 104,482'68	Rs 177'61
Central Provinces	28	338	9,215	4,177	3,405	Rs 9,987	Rs 13,91,937 13 8	Rs 63,118 15 4	Rs 31,29,751 2 8	Rs 12,07,411 7 2	Rs 19,22,339 11 6	356'67	Rs 68,655'00	Rs 192'48
Eastern Bengal	10	267	6,418	3,793	1,492	Rs 8,719	Rs 10,49,639 0 4	Rs 42,723 13 6	Rs 21,68,992 15 1	Rs 7,31,939 9 10	Rs 14,37,953 5 3	871'90	Rs 14,3795'30	Rs 164'92
Burma	33	66	4,505	7,581	4,252	Rs 7,834	Rs 18,49,663 9 11	Rs 37,246 12 6	Rs 27,81,854 15 9	Rs 13,46,252 2 11	Rs 14,35,602 12 10	237'39	Rs 43503'12	Rs 183'25
Oudh	14	225	5,228	2,843	1,864	Rs 6,207	Rs 10,28,803 7 5	Rs 42,203 0 8	Rs 21,31,593 15 3	Rs 8,57,276 0 10	Rs 12,74,227 14 5	443'35	Rs 91016'28	Rs 205'28
Assam	12	190	5,435	3,068	2,135	Rs 6,368	Rs 8,10,597 14 3	Rs 32,526 7 2	Rs 17,17,706 11 8	Rs 6,93,221 6 6	Rs 10,24,485 5 2	530'66	Rs 85373'75	Rs 160'88
Central India	11	113	2,081	1,464	949	Rs 2,596	Rs 4,73,150 6 2	Rs 21,203 1 8	Rs 10,68,740 15 1	Rs 3,94,229 15 7	Rs 6,74,510 15 6	236'00	Rs 61319'18	Rs 259'82
Rajputana	8	103	2,613	1,355	974	Rs 2,994	Rs 4,60,703 11 9	Rs 18,677 11 11	Rs 9,85,279 4 4	Rs 4,03,316 8 3	Rs 5,81,962 12 1	374'25	Rs 72745'37	Rs 194'37
Total of 1887-88.	328	5,638	219,010	115,695	73,548	Rs 261,157	Rs 3,79,98,844 8 7	Rs 16,73,503 10 1	Rs 8,18,91,693 2 5	Rs 3,14,03,335 9 7	Rs 5,04,88,357 8 10			
Total of 1886-87.	324	5,724	155,099	128,867	64,866	Rs 219,010	Rs 4,44,40,499 7 3	Rs 14,14,643 13 10	Rs 6,84,01,034 2 7	Rs 2,58,81,689 2 10	Rs 4,25,19,344 15 9			
Increase in 1887-88.	4	Decrease 86	64,001	Decrease 13,172	8,682	Rs 42,147	Decrease 67,41,654 14 8	Rs 2,58,859 12 3	Rs 1,34,90,658 15 10	Rs 55,21,646 6 9	Rs 79,69,012 9 1			
Percentage of increase or decrease.	1'23	1'50	41'28	10'22	13'38	19'24	88'59	15'17	19'72	21'33	18'74			

(a) Excluding 22,414 dead accounts.

(b) Excluding balance of dead accounts.

(c) Out of this balance R1,65,738-5-6 bears no interest.

Depositors,
Europeans
and Natives
of India.

36. The statement below shows the number of accounts held by Europeans and Eurasians as compared with the number of accounts held by Natives of India. The proportion of the latter to the total number of accounts tends to increase, and is now more than 87 per cent. of the whole. It will be noticed that Bombay and Madras have by far the largest number of European and Eurasian accounts.

CIRCLES.	NATIVE DEPOSITORS, INCLUSIVE OF ACCOUNTS OF LOCAL INSTITUTIONS.			EUROPEAN AND EURASIAN DEPOSITORS, INCLUSIVE OF ACCOUNTS OF LOCAL INSTITUTIONS.			TOTAL		
	Number of Accounts.	Balance of deposits.	Amount of interest.	Number of Accounts.	Balance of deposits.	Amount of interest.	Number of Accounts.	Balance of deposits.	Amount of interest.
		R a. p.	R a. p.		R a. p.	R a. p.		R a. p.	R a. p.
Bombay . .	52,893	1,44,86,305 3 0	5,02,214 4 7	6,025	16,53,439 4 0	57,578 14 9	58,918	1,61,39,744 7 0	5,59,793 3 4
Bengal . .	53,989	73,10,091 5 7	2,31,825 13 7	3,853	6,58,107 4 6	22,095 10 11	57,842	79,68,198 10 1	2,53,921 8 6
Madras . .	33,623	39,78,870 3 8	1,31,524 15 2	5,803	11,76,182 10 4	40,869 15 4	39,426	51,55,052 14 0	1,72,394 14 6
North-Western Provinces.	20,983	35,23,344 5 9	1,17,153 12 1	3,936	8,70,478 10 8	30,595 5 1	24,919	43,93,823 0 5	1,47,749 1 2
Punjab . .	12,727	32,39,239 13 8	1,07,397 12 1	3,973	10,80,250 3 2	37,410 8 2	16,700	43,19,490 0 10	1,44,808 4 3
Sind . .	5,609	15,33,223 11 5	51,478 9 1	1,861	6,42,570 14 0	22,390 9 2	7,470	21,75,794 9 5	73,869 2 3
Behar . .	10,134	17,34,009 2 5	54,422 14 5	1,043	2,51,161 15 11	8,844 10 11	11,177	19,85,171 2 4	63,267 9 4
Central Provin- ces.	8,425	14,71,518 2 7	47,390 10 10	1,559	4,50,821 8 11	15,728 4 6	9,987	19,22,339 11 6	63,118 15 4
Eastern Bengal.	8,587	14,02,902 8 5	41,594 6 9	132	35,050 12 10	1,129 6 9	8,719	14,37,953 5 3	42,723 13 6
Burma . .	5,361	7,71,260 0 2	17,607 12 2	2,473	6,64,342 12 8	19,639 0 4	7,834	14,35,602 12 10	37,246 12 6
Oudh . .	5,230	9,92,194 7 2	32,180 8 10	977	2,82,033 7 3	10,022 7 10	6,207	12,74,227 14 5	42,203 0 8
Assam . .	5,983	9,14,077 2 1	28,721 9 5	385	1,10,408 3 1	3,804 13 9	6,368	10,24,485 5 2	32,526 7 2
Central India .	2,046	4,59,027 14 4	14,600 14 8	550	2,15,483 1 2	6,602 3 0	2,596	6,74,510 15 6	21,203 1 8
Rajputana . .	2,272	4,16,457 2 7	13,124 9 1	722	1,65,505 9 6	5,553 2 10	2,994	5,81,962 12 1	18,677 11 11
TOTAL . .	227,865	4,22,32,521 2 10	13,91,238 8 9	33,292	82,55,836 6 0	2,82,265 1 4	261,157	5,04,88,357 8 10	16,73,503 10 1

Depositors
according to
occupation.

37. The statement given below shows the number of depositors in each circle classified according to certain broad classes of occupation. Nearly half the depositors in the Post Office Banks belong to the professional class, in which are included Government and municipal servants of all kinds, but the large numbers under the head of Class VI.—Indefinite, especially in Bombay and Bengal, would seem to show that the classification might with advantage be made more accurate. The percentages of increase vary so much from year to year in the different classes that no trustworthy conclusions can be founded on them. The greatest proportional increase, however, during the year was in the domestic class, and this was chiefly due to an unusual increase under this head in Burma. There is no sign as yet of any of the agricultural classes making use of the opportunities for thrift supplied by the Post Office Banks.

POSTAL CIRCLES.	CLASS I, PROFESSIONAL.		Class II, Domestic.	Class III, Commercial.	Class IV, Agricultural.	Class V, Industrial.	Class VI, Indefinite.	TOTAL.
	A. Having fixed income.	B. Having variable income.						
Bombay	21,244	4,088	3,800	3,477	477	1,288	24,544	58,918
Bengal	20,115	5,840	3,150	2,036	685	1,230	24,786	57,842
Madras	15,792	3,050	4,252	1,926	808	1,414	12,184	39,426
North-Western Provinces	9,066	2,738	4,320	767	276	512	7,240	24,919
Punjab	6,511	1,023	3,472	437	117	275	4,865	16,700
Behar	4,415	761	1,096	279	211	75	4,340	11,177
Central Provinces	4,550	377	1,356	343	88	99	3,174	9,987
Eastern Bengal	2,968	1,314	681	183	44	80	3,449	8,719
Burma	2,248	354	3,213	163	25	468	1,363	7,834
Sind	2,628	385	1,531	172	11	211	2,532	7,470
Assam	2,254	359	1,444	152	74	158	1,927	6,368
Oudh	2,377	442	1,451	131	64	120	1,622	6,207
Rajputana	1,429	183	306	64	9	76	927	2,994
Central India	884	213	478	58	6	143	814	2,596
Total of 1887-88	96,481	21,127	30,550	10,188	2,895	6,149	93,767	2,61,157
TOTAL OF 1886-87	81,888	17,385	23,237	9,156	2,427	5,399	79,518	2,19,010
INCREASE IN 1887-88	14,593	3,742	7,313	1,032	468	750	14,249	42,147
PERCENTAGE OF INCREASE	17'82	21'52	31'47	11'27	19'28	13'89	17'92	19'24

38. From the 1st April 1886 the power of purchasing Government Securities through the Post Office was limited to *bond-fide* depositors in the Post Office Savings Banks, and certain restrictions as to the amount of purchases were also introduced. These changes did not affect transactions during the first year they were in force, but have led to a reduction during the year under report. The total amount invested by depositors was ₹3,33,300 as compared with ₹4,40,600 during 1886-87, but the balance in the hands of the Comptroller General at the end of the year was ₹4,06,700 as compared with ₹3,78,800 at the close of the preceding year. The total number of transactions was 459, of which 432 were purchases and 27 sales of Government Securities. The great majority of these transactions, 277, related to Securities not exceeding ₹1,000 in value, and only 27 were for amounts in excess of ₹2,000. The Comptroller, Post Office, remarks on the year's figures that: "whenever Government 4 per cent. paper reaches par, depositors prefer not to run the risk of investing therein, but choose the safer way of lodging their money in the Post Office Savings Bank. Whenever Government paper goes down, investors come forward to obtain a higher rate of interest."

Government
Security
investment
business.

Section VII.—Insurance and Value-payable System.

39. The progress of the insurance business of the Post Office since the

YEAR.	VALUE INSURED.			Insurance fees.
	Letters.	Parcels.	Total.	
1877-78, last quarter, being the commence- ment of the system	₹ 6,66,320	₹ 18,60,191	₹ 25,26,511	₹ 13,230
1878-79	89,71,775	2,81,21,219	3,70,92,994	1,23,556
1879-80	1,63,35,058	5,34,34,161	6,97,69,219	1,97,790
1880-81	1,57,33,428	6,30,26,524	7,87,59,952	2,01,045
1881-82	1,79,69,808	5,85,53,413	7,65,23,221	1,90,980
1882-83	2,30,67,342	5,95,70,924	8,26,38,266	1,99,841
1883-84	2,21,16,868	6,04,08,142	8,25,25,010	2,06,839
1884-85	2,30,06,964	5,52,14,744	7,82,21,708	1,93,579
1885-86	2,21,78,613	4,75,99,870	6,97,78,483	1,69,945
1886-87	2,35,74,205	5,26,06,770	7,61,80,975	1,80,274
1887-88	2,43,93,295	5,29,89,932	7,73,83,227	1,83,494
Percentage of increase as compared with 1886-87	3'47	0'73	1'58	1'79

NOTE.—The average value of insurance effected on each article was ₹320 in the case of letters, and ₹355 in the case of parcels.

were paid during the year under report is the highest yet reached. In several postal circles, however, there has been a regular tendency towards decrease in the number of insured letters. The great majority of these letters still contain currency notes,

year it was first under- taken is shown in the marginal statement. The system has now been in force for ten complete years, and the results of the year under review only show an increase of ₹60,000 in revenue over the first complete year. During the last two years the business in insured letters has increased, and the value on which insurance fees

Insurance
business.
General
results.

and the practice of making remittances in this way through the post is one that may be expected to fall more and more into disuse with the progress of the money-order system. There was a small increase in the parcel insurance business as compared with the results of 1886-87, but the total value, on which insurance fees were paid is still much less than when the insurance system was allowed to be applicable to the Indian Post Offices at Baghdad and in Basra. The largest amount of insurance business on the whole was done in the Bombay Circle where property of the value of ₹2,29,03,110 was insured, then in the Madras Circle where property of the value of ₹1,59,46,024 was insured, and then in the Bengal Circle where property of the value of ₹1,41,48,644 was insured. It may be added that 42 per cent. of the insured letters and 75 per cent. of the insured parcels in the Bengal Circle were posted at the Calcutta General Post Office and its sub-offices.

Claims for compensation.

40. There were 28 claims for compensation made during the year as compared with 43 in 1886-87 in connection with insured articles, and in 19 cases liability was admitted. In 18 of these cases there had been fraud or grave neglect on the part of servants of the Post Office, while the nineteenth was due to a serious mail robbery in Kathiawar, an account of which will be found further on. A summary of the year's results in comparison with those of the previous year is given in

Loss under the Insurance system.	1886-87.	1887-88.
Loss by accident or by departmental neglect or fraud	R a. p. 20,608 0 0	R a. p. 14,002 10 0
Losses by highway robbery in British territory	.....	.....
Losses by highway robbery in Native States	.....	11,221 0 0
Value of property recovered	20,608 0 0 3,747 9 3	25,223 10 0 4,938 7 8
Claims not preferred or not entertained	16,800 6 9 110 0 0	20,285 2 4
TOTAL	16,750 6 9	20,285 2 4

The sum paid as compensation amounted in all to ₹20,285-2-4 or 11'05 per cent. of the total amount realized as insurance fees, viz., ₹1,83,494.

Kathiawar will be repaid under Government rules by the Native State or States adjudged to be in fault. The insurance fees during the year amounted to ₹1,83,494, and the compensation actually paid by the Post Office was, therefore, 11'05 per cent. of this total. The nine cases in which liability was not admitted were all cases of partial abstraction of contents of insured letters or parcels. In two cases complaints were made on imperfect information and subsequently withdrawn, and in the remaining seven cases the abstraction either occurred before the articles were posted, or the contents declared to be missing were never enclosed.

Value-payable business.

41. The value-payable system, like the insurance system, has now been in force

Value-payable system year.	Number of articles sent under the value-payable system.	Value declared for realisation.	Commission.
		R	R
1877-78 (from the commencement of the system in December 1877)—4 months	413	6,721	195
1878-79	7,408	1,32,109	3,942
1879-80	25,589	3,49,857	11,498
1880-81	49,389	5,76,574	13,413
1881-82	99,416	10,80,543	19,838
1882-83	1,74,301	16,86,098	32,568
1883-84	2,87,377	28,08,873	53,450
1884-85	3,38,930	34,35,045	65,571
1885-86	4,36,115	45,32,803	85,530
1886-87	5,96,296	58,78,016	1,17,247
1887-88	7,75,928	76,02,734	1,50,708
Increase per cent. in 1887-88	30'12	29'34	28'53

for ten complete years, and the progress made in this class of business during this decade will be seen from the marginal table. During the year under report there was again a very marked advance in the use of the value-payable post: the number of articles increased by 30'12 per cent., the value declared for realization by 29'34

per cent., and the amount of commission by 20 per cent. Calcutta stands out pre-eminent for the extent to which it utilizes the system. Out of the total number of value-payable articles, 775,920, posted throughout India, no less than 374,589 were posted in the Calcutta General Post Office and its sub-offices, while out of the total declared value of these articles, 76 lakhs, a sum of 38½ lakhs was paid to tradesmen in Calcutta. The posting of railway receipts as value-payable articles has not yet become general, and is chiefly confined to the East Indian Railway.

42. The statement given in the margin shows the different classes of value-payable business during the year. The increase in the total number of articles mainly occurred under the head of un-registered packets, which rose from 196,288 in 1886-87 to 311,120 during the year under report, an increase of 58.50 per cent. The increase in number has

	Number.	Value.	Commission.	Average value of each article.	Average commission on each article.
		R	R	R a. p.	Annas.
Value-payable parcels and railway receipts	355,233	41,36,982	74,617	11 10 4	4
Value-payable registered letters and registered packets	109,575	22,37,560	33,421	20 6 8	4
Value-payable un-registered packets.	311,120	12,28,192	42,670	3 15 2	2
TOTAL	775,928	76,02,734	1,50,708	9 12 9	2

been accompanied by a decrease in the average value of each book packet, which was R4-10-9 in 1885-86, R4-0-11 in 1886-87, and is now less than R4. On the other hand, there is a tendency to a decrease in the number of registered letters sent by the value-payable post, and to an increase in their average value. The total number of registered letters and packets has fallen from 114,420 in 1886-87 to 109,575, while the value has risen from R17-3-4 to R20-6-8. The increase in the use of the cheap book packet post for sending value-payable articles occurred chiefly in Bengal, and advantage has there been taken of the system by some obscure booksellers and publishers for the purpose of sending pamphlets, on which a fictitious value is placed, to large numbers of persons who had not ordered them. A certain number of these are accepted and paid for, owing to carelessness on the part of the persons addressed, or because delivery is taken by their friends or relatives who believe them to have been ordered, and this has apparently been sufficient to make the system profitable to the senders. The result has been that, apart from the annoyance caused to the persons addressed, the Post Office has had to carry back to the senders, without remuneration, large numbers of these book packets on which only a very low rate of postage had been paid. Special measures have been under consideration to put an end to this abuse of the value-payable post, but the steps taken will come within the scope of next year's report.

Section VIII.—Miscellaneous.

43. The usual statements regarding the position of the special security fund of the Post Office are given below. On the creation of the new fund in January 1883, it was decided that all sums decreed against the security fund, under the rules governing its treatment, should be taken against the old fund until the balance should be exhausted. The balance at the credit of the fund in that year was R2,16,913, and this has now been reduced to R1,00,073. The balance at the credit of the new fund has increased from R1,58,565 at the end of 1886-87 to R2,06,860 at the close of the year under report.

Old Fund.

RECEIPTS.	Returnable Portion. R	CHARGES.	R
Balance of 1886-87	16,240	Sums decreed against the fund	18,615
		Rateable refund to subscribers	1,063
		Cost of establishment	625
		TOTAL CHARGES	20,303
		BALANCE at Credit	—4,063
			16,240
	<i>Non-returnable Portion.</i>		
Balance of 1886-87	1,09,920	Sums decreed against the fund	5,085
		Cost of establishment	624
		Rewards to persons who gave information leading to important results in Post Office robbery cases	75
		TOTAL CHARGES	5,784
		BALANCE at Credit	1,04,136
			1,09,920
	<i>Grand Total.</i>		
Balance of 1886-87	1,26,160	TOTAL amount charged against the old fund	26,087
		BALANCE at Credit	1,00,073
			1,26,160

New Fund.

RECEIPTS.	AMOUNT OF SUBSCRIPTION.			CHARGES.	Amount. R
	First half year.	Second half year.	TOTAL.		
	R	R	R		R
Balance of 1886-87 . . . . .	...	...	1,58,565	Refund on account of excess realisation	187
Interest on above at 4 per cent. from April 1887 to March 1888 . . . . .	...	...	6,342	Advance for stock notes	92
Imperial	17,983	18,276			
District	2,272	2,134			
TOTAL	20,255	20,410	40,665	TOTAL	279
ADVANCE for stock notes . . . . .	...	...	1,567	Closing balance	2,06,860
			2,07,139		2,07,139

Complaints
by the pub-
lic.

44. The number of complaints made by the public, which came to the knowledge of the heads of postal circles was 8,095, as compared with 8,476 in 1886-87. The decrease is due to the exclusion from the returns of cases which, although couched as complaints, are in reality mere enquiries. Cases of this character are enquiries whether registered letters, which the person addressed has never acknowledged, have reached their destination, or whether parcels, which are believed to have been despatched from the United Kingdom, have arrived. On the whole, the number of complaints is exceedingly small in relation to the vast amount of business of every kind which the Post Office transacts, and hardly a third of those actually made prove to be well-founded. The Postmaster General of the North-Western Provinces reports, among other cases, that a lady made a serious complaint that one of her newspapers was being regularly stolen in the Post Office, while it turned out on enquiry that the paper had been discontinued because her subscription had not been renewed. Instances

of this kind are common in the experience of the heads of all circles, and are well illustrated in the following extract from the Bengal Report :—

“Many complaints are made with absolute recklessness, as in the recent instance, when the Manager of a Calcutta Newspaper, both publicly and by formal representation to the department, charged the Post Office with abstracting valuable papers from a registered letter and not returning the acknowledgment, while at the very time the charge was made, the acknowledgment was on file in the Newspaper office, and the letter itself had a fortnight before been duly delivered at Hyderabad in perfect condition and with its contents intact. Numerous similar cases of recklessness in preferring complaints and other cases involving fraud on the part of the complainant or his correspondent occurred during the year under report. A complaint was received from Singapore that a registered letter had not been received by the addressee in Calcutta, but it was found on enquiry that the letter was duly delivered to the addressee in the North-Western Provinces. The addressee of an insured registered letter complained that instead of ten notes for ₹100 he had found in the cover a packet of valueless papers; it turned out on enquiry that the sender had put the wrong enclosures in the letter. In another case, a registered cover containing a note for ₹100 was said not to have been received, but it was admitted after a long enquiry that the addressee had credited the money to another correspondent of the same name. Of complaints involving fraud, I may mention one in which the complainant, the sender of a registered letter said to contain some currency notes, ultimately admitted that he had not really enclosed the notes, but advised their despatch with the intention of afterwards putting pressure on the addressee to repay him the amount or give him an equivalent. In another case, three registered covers posted in Mauritius and said to contain cheques for large amounts, were found to contain on arrival only pieces of blank paper; but it turned out that the cheques had been removed before the covers were posted. The enquiry into another complaint showed that a currency note said to have been abstracted from a registered cover, while in transit, was never issued by the Currency Office at all.

* * * * *

A gentleman attached to one of the Government offices complained that he had not received a book sent to him from Bombay, but two months later he wrote from Simla that the book had been addressed to him there instead of to Calcutta, and had been duly delivered. A lady complained that a piece of music sent to her from England had reached her several weeks too late, but enquiry showed that it had not been posted until three weeks after its despatch was advised. A packet containing three large official books was reported to have been lost in transit, but it was found to have been duly delivered and then mislaid by one of the office clerks. A lady at Bombay complained that an important letter posted by her husband in Calcutta had not been received, but it was eventually ascertained that the letter and money to pay the postage had been entrusted to a servant who had kept the money and destroyed the letter. In India it rarely happens that even the most important letters are posted by the senders themselves, or persons whose honesty, care and punctuality can be implicitly relied upon; and the cases mentioned above—a few out of many—are only noticed in order to shew the difficulties with which the Post Office has to contend in enquiring into complaints even when they are made in perfect faith and on apparently good foundation.”

What the Post Office is anxious to receive are complaints founded on well-ascertained facts, as these are a most valuable check on the working of the Department. There is perhaps a tendency on the part of some of the subordinate officials of the Department to treat complaints too much as a matter of routine, and in the case of loss of ordinary letters it is exceedingly difficult, if not impossible, to make any satisfactory enquiry; but complaints are one of the few means by which defective procedure can be brought to light, and frequently enable the heads of circles to fix responsibility for neglect or misconduct.

45. The statement given below shows the number of complaints received during the year regarding parcels, and registered, insured, and value payable articles. There were 264 complaints, as compared with 289 in 1886-87, regarding registered letters and ordinary parcels, not a large number, it may be said, when there were 4,884,560 registered letters alone sent through the post. But half of these complaints were found on enquiry to have no real justification as

Complaints
regarding
special
classes of
articles.

complaints against the Post Office. Registered letters are still largely used as a means of sending currency notes through the post, and there is a prevalent belief among certain classes of the Native public that to send a registered letter said to contain notes, but without any enclosures, is a successful way of paying debts, or perhaps of obtaining a respite from their creditors. A number of such cases are reported every year from most circles. Sometimes there is an ulterior motive. The Post Master General, Madras, states that within a short period no less than seven complaints were received that currency notes had been abstracted from registered or insured letters, posted at a post office in a suburb of Nellore, in every one of which the police enquiry and the Post Office enquiry led to the same conclusion that the notes had never been enclosed; and all these cases were believed to have been got up by the traders of this suburb with a view to bring the local post office into trouble, because a request on their part for the change of business hours had had to be refused.

	1887-88.			TOTAL.	
	Registered letters and ordinary parcels.	Insured letters and insured articles.	Value payable parcel and Value payable registered parcels.	1886-87.	1887-88.
I.—Cases in which enquiry showed either that no loss occurred or that the loss had not occurred through the fault of postal officials	138	20	9	201	167
II.—Cases in which the postal establishment was proved to be in fault or in which there was strong ground for believing it to be so	77	18	17	114	112
III.—Cases in which no definite conclusion was arrived at	49	8	1	81	58
TOTAL	264	46	27	396	337

Offences by servants of Post Office.

	1886-87.	1887-88.
Number of legal convictions	160	150
Number of cases punished departmentally	85	92
TOTAL	245	242

46. The offences punishable by law committed by servants of the Post Office during the year are shown according to postal circles in Appendix VIII, and an abstract of the results is given in the margin. The greatest number of offences were committed in Madras and Bengal, but there was no serious case of fraud in any circle. Out of the total number of offences, 70 were cases of misappropriation in connection with the money order business of the Post Office, as compared with 97 in 1886-87. The total amount of money involved, after deducting recoveries, was R4,863-11-5, of which R2,843-4 were charged against the security fund, while the balance had not been adjusted at the close of the year. In 37 of these cases postmen or village postmen misappropriated sums of money which had been entrusted to them for payment of money orders, amounting in all to R2,628-12, but as the delivery staff of the Post Office numbers more than 11,000 men, it may be claimed for them, as a body, that they are discharging this responsible work with signal honesty. There was only one case in the Bombay circle, and only one case in the Punjab circle in which a postman or village postman proved dishonest, and the amount misappropriated in Bombay was R42, and in the Punjab R22 only. There were seven instances of fraud in connection with Savings Banks business, in one of which a branch postmaster, who was not a regular servant of the Post Office, was concerned. The amount involved was R1,365-12, of which R272 was recovered, and R1,066-12 written off against the security fund, while R27 was pending adjustment at the end of the year. At Shewegyin, in Burma, a sum of R683-4 and at Tipperah, in Bengal, a sum of R450 was misappropriated, and in each case

the opportunity for the misappropriation was given by the apathy of the depositors who had never applied for new pass books since their accounts had been transferred from the District Saving Banks. In five of these cases convictions were obtained, and the offenders sentenced to terms of imprisonment. The majority of the rest of the offences, whether punished criminally or departmentally, were of a petty character.

47. There were twenty-three high-way robberies of the mail during the year as compared with eighteen in 1886-87, and the marginal abstract shows how these were distributed between the various postal circles. Thirteen of these occurred in British territory, and ten in Native States or Foreign territory. Ten out of the 13 high-way robberies in British territory were committed in Burma, where the transit of

	1886-87.			1887-88.		
	NUMBER OF HIGH-WAY ROBBERIES.			NUMBER OF HIGHWAY ROBBERIES.		
	British Territory.	Foreign Territory.	TOTAL.	British Territory.	Foreign Territory.	Total.
Bengal . . .	1	...	1	...	1	1
Madras . . .	1	...	1	...	...	...
Bombay . . .	1	1	2	1	4	5
N.-W. Provinces . . .	2	...	2	1	...	1
Punjab . . .	...	...	...	...	1	1
Oudh . . .	1	...	1	...	...	...
Central Provinces . . .	1	...	1	1	...	1
Assam . . .	2	1	3	...	...	...
Burma . . .	7	...	7	10	...	10
Rajputana . . .	...	...	...	...	3	3
Sind . . .	...	...	...	...	1	1
TOTAL . . .	16	2	18	13	10	23

mails in the still unsettled condition of parts of the province is necessarily attended with danger, and, in fact, in two of these cases the guards sent to protect the mail were either killed or wounded. The case in the Bombay circle was only a constructive case of high-way mail robbery. A village postman of the Poona District was attacked, while on his round in company with four travellers, by a gang of dacoits in December 1887. He and his companions were severely beaten and robbed, and the dacoits carried away his belt, badge and visit book, but left the letters he had with him in his possession. The cases, however, in the North-Western Provinces and Central Provinces were deliberate robberies of the mail, though the latter was not premeditated. The large number of cases in Foreign territory was due to the occurrence of three high-way robberies in Rajputana, none of which were serious, and of four robberies in Kathiawar which are described in the next paragraph. It may be added that in only three of the whole twenty-three cases were convictions secured, and the offenders in most of the robberies were never traced. The statements below show the districts or place where the mail robbery took place:—

	BRITISH TERRITORY.			FOREIGN TERRITORY.		
	Name of District.	Number of robberies.	Number of attempts.	Name of Native State.	Number of robberies.	Number of attempts.
BENGAL . . .	. . . .	...	...	Nepal . . .	1	...
					1	...
MADRAS . . .	Tinnevely . . .	...	1	. . . .	...	...
BOMBAY . . .	Poona . . .	1	...	Morvi . . .	1	...
	Sholapur . . .	...	1	Dhrangadra . . .	1	...
	. . . .	...	...	Vankaneer . . .	1	...
	. . . .	...	...	Pal . . .	1	...
	. . . .	1	1		4	...
Carried over . . .	...			...

	BRITISH TERRITORY.			FOREIGN TERRITORY.		
	Name of District.	Number of robberies.	Number of attempts.	Name of Native State.	Number of robberies.	Number of attempts.
Brought forward .	...	...	...	...	...	...
NORTH-WEST-ERN PROVINCES	Benares .	1	...	. . .	...	...
	Etah .	...	2	. . .	...	...
	Hamirpur .	...	1	. . .	...	...
		1	3			
PUNJAB .	Peshawar .	...	1	Patiala .	1	...
	Shahpur .	...	1	. . .	...	...
	Delhi .	...	1	. . .	...	...
		...	3		1	...
CENTRAL PROVINCES.	Betul .	1	...	. . .	...	...
		1	...			
	Toungoo .	1	...	. . .	...	...
	Meiktila .	1	1	. . .	...	...
BURMA .	Thayetmyo .	1	...	. . .	...	...
	Shan States .	2	...	. . .	...	...
	Tharawaddy .	3	...	. . .	...	...
	Sagaing .	1	...	. . .	...	...
	Myingyan .	1	...	. . .	...	...
		10	1			
RAJPUTANA .	. . .	...	...	Bikanir .	1	...
	. . .	...	...	Dangarpur .	1	...
	. . .	...	...	Meywar .	1	...
					3	...
SIND . . .	. . .	...	...	Kalat . .	1	...
	TOTAL .	13	9		10	...

Character
of the mail
robberies
during year.

48. Notwithstanding the large number of mail robberies, there was only one serious loss of mails. In almost all the other cases there was no property of any great value in the mail, and the contents were almost invariably recovered. In three instances there is reason to believe that the mails were not the real object of attack. In the Meiktila case in Burma an Indian trader was travelling for safety with the two mail riders, and the party was stopped by dacoits who killed and robbed the trader and hardly concerned themselves with the mail bags. In the Myingyan case, also in Burma, the runners carrying the English mail ran into a gang of dacoits who were robbing some carts, and immediately made for the jungle leaving their mails on the road which were seized by the dacoits. A similar thing occurred in the case of the robbery in the Betul district in the Central Provinces. A runner carrying the parcel mail at night disturbed a party of men who were robbing a baniya's cart, and they then turned upon him. There were one or two cases of cowardice on the part of the servants of the Post Office engaged in carrying the mail, but on the whole they behaved with great bravery. One mail runner was killed and another severely wounded while defending his mails, and in eight or ten cases mail riders or runners or the drivers of mail tongas were more or less seriously wounded. The following extract from the report of the Postmaster General, Bombay, describes shortly the mail robberies that occurred in Kathiawar, including the case in which insured parcels

of the value of ₹11,221 were carried away, in each of which, as it happened, a different class of mail carrier was attacked :—

“ All the four cases in Native States occurred in Kathiawar,—the first in the Morvi State, the second in the Dhrangadra State, the third in the Vankaneer State, and the fourth in the small State of Pal just beyond Rajkot. The first case was not a very serious one. The rider carrying the mail from Morvi towards Cutch on the night of the 9th May 1887 was frightened on being accosted by several men standing under some trees close by a broken bridge on the road to Vananya, and at once turned his horse's head and rode back to Morvi. He was pursued by a horseman, who got in front of him, and he then dropped the mail wallet and made his escape in the direction of the first stage out of Morvi. The wallet was cut open by the robbers and the mail scattered about, but there was nothing valuable in it and the whole contents were recovered the next day in a field near the scene of the mail rider's flight. The robbers were not traced, and the mail rider, a servant of the horse contractor, was dismissed for cowardice. In the second case, a mail runner accompanied by an escort on foot belonging to the Dhrangadra State was attacked by a band of robbers on the night of the 5th November 1887, while on his way to Wadhwan. Both the runner and the escort offered a stout resistance, and the runner was killed on the spot while the escort was badly wounded. The mail wallet was cut open by the robbers, but here again there was nothing valuable among the contents, and the entire mail was recovered the next day. The robbers could not be traced, but the Dhrangadra State behaved with great liberality to the widow and relations of the unfortunate runner. The third case was a very serious one. The mail tonga travelling between Dolia and Rajkot was stopped on the night of the 5th January 1888 by a band of armed dacoits, who fired a volley at it as it came up to the place where they were lying in ambush behind some bushes at the side of the road. There were two passengers in the tonga at the time and an armed police guard. The latter and one of the passengers was wounded by the first volley, and the mail driver, who did his best to get the tonga away, was disabled by a sword-cut. The robbers then carried away the whole of the mail bags, and divested the passengers of all the property they had with them. Most of the letter mail was afterwards found strewn about a field at some little distance from the place of attack, but the parcel mail was successfully carried away, and a sum of ₹11,221 had to be paid on account of the insured parcels in the mail. A number of persons were arrested as being implicated in this dacoity, but the principal offender was allowed to escape from jail and only one of the others has been convicted by the Judicial Assistant, Kathiawar. In the fourth case the parcel mail was seized at 7 o'clock in the morning of the day after the previous robbery, a few miles out of Rajkot. The parcel mails are carried by camels from Rajkot to Jamnagar, and a single robber, armed with a double-barrelled rifle and dagger, took possession of the camel, and rode off with it. He stopped the camel rider by threatening to shoot him, then pulled the camel on to its knees by seizing the nose-string, upset the rider, got up in his place and rode away in triumph. A hue and cry was at once raised and the robber was pursued and captured. Some of the articles of the mail had been thrown away by him and three small parcels of no value could not be recovered. The robber, who was believed to be a Cabuli, was sentenced to ten years' imprisonment.”

49. Fortunately the annals of the year were not marked by such a series of deeds of violence and accidents as had to be recorded last year. On the 16th October 1887, the mail tonga running between Belgaum and Dharwar in the Bombay Presidency was swept away by a flood caused by the sudden rising of a stream, and the ponies, the horse-keeper, and a passenger were drowned. Some of the mail bags were carried to a great distance but were subsequently recovered on the subsidence of the flood. On the 28th March 1888, the Hlainbgwe Village in the Moulmein District, Burma, was attacked and burnt by dacoits, and the post office was destroyed in the conflagration. Nothing, however, was lost beyond the books and equipment of the office and postage stamps of the value of nine annas. Railway communication was interrupted in various parts of the country by floods which led to delays in the mail service. The most serious of these was caused by the destruction of part of the Bolan Railway on the 1st August 1887, and by breaks on the North-Western Railway, on the 10th September 1887, between Rajpura and Sirhind, a distance of 15 miles, and also between Sirhind and Sarái-Banjara. The country round for more than 20

Casualties
during year.

miles along the railway was entirely submerged; the grand trunk road was destroyed; and it was only with the greatest difficulty that an ekka and cooly service was organized to carry the mails over the distance, 18 miles in all, for which railway communication was stopped. The line was not fully restored until the 2nd October 1887.

Post Office
staff.

50. The Post Office establishment of all grades is shown according to

Postal Officials.	1886-87.	1887-88.
Superintendents and Inspectors of Post Offices	352	380
Postmasters, Deputy and Sub-Postmasters including Branch Postmasters	4,901	4,915
Extraneous Agencies, such as School-masters, &c.	2,214	2,376
Clerks	5,342	5,603
Postmen and other Servants	9,566	9,851
Road Establishment	12,098	12,171
Village Postmen	4,455	4,725
Signallers, Clerks and other servants employed in combined offices	642	670
TOTAL	39,570	40,691

postal circles in Appendix IX, and an abstract of this appendix, excluding heads of circles, is given in the margin. The total numerical strength of the Post Office staff has increased by more than a thousand during

the year, and now stands at 40,691. The increase in the supervising staff of Superintendents and Inspectors occurred mainly in Burma and Madras, and Burma is also chiefly responsible for the increase in the road establishment. The increase in the other classes is due to general development of the work of the Post Office.

Cost of
printing by
private
presses.

51. The charges incurred during the year on account of printing work done by private presses amounted to ₹79,703 as compared with ₹53,797 during the preceding year. The increase occurred mainly in the charges of the Railway Mail Service, and this was due to revisions of sorting and mail lists consequent on a change in the system of work made with the object of reducing establishment and the cost of Railway haulage.

Section IX.—Non-Postal Branches of the Post Office.

Telegraph
work done
by Post
Office.

52. During the year under review, 52 new telegraph offices were opened in charge of the Post Office, while it was found necessary to give up telegraph work at 6 offices that had previously been combined post and telegraph offices. There was, therefore, an increase of 46 in the number of combined offices, and as only 13 of these were at places where there had been separate telegraph offices, the year's results show a substantial extension of telegraph facilities. The largest number of new offices, 11, was opened in the Bombay circle, 6 of which were in Kathiawar, and Burma stands next with 9 new offices, 7 of which were in the upper part of the province. The total number of telegraph offices open throughout the Empire at the close of the year was 745, and out of this total, 486 were combined offices. During the year 137 servants of the Post Office qualified as signallers, and there were 72 still under training on the 31st March 1888. There is, therefore, a large staff of qualified men in the ranks of the Post Office; and, in fact, it has become necessary to limit the number of those who are allowed to go through the special course of training. It may be mentioned that the experiment of employing boys as telegraph messengers, with a view to effect a small economy, was extended, during the year, to several combined offices in Calcutta and its suburbs, and has so far been attended with success.

Telegraph
Traffic at
combined
Offices.

53. The statement given below shows the traffic statistics of the year separately for each postal circle. It will be seen that Madras stands quite at the head of the list as regards the amount of work done and the revenue realized, and

it may be added that out of the 83 offices in existence at the close of the year, 58 are offices that have been opened at new stations, so that the use of the telegraph has been very largely extended in that Presidency owing to the amalgamation of telegraph and post offices. As compared with the figures of last year, the total number of messages sent has increased by 25·12 per cent., and the revenue by 25·83 per cent., while the total realizations of the year exceed the expenditure by Rs. 4,87,413.

POSTAL CIRCLES.	Number of combined offices on 31st March 1888.	Total cost of Post-al Establishments debitable to the Telegraph Department for working combined offices during the year.	NUMBER OF MESSAGES.			Revenue realized during the year on sent messages (Inland and Foreign).	REMARKS.
			Sent (Inland and Foreign).	Received.	Transit.		
		R a. p.				R a. p.	
1. Madras	83	31,256 7 6	1,34,447	1,31,753	39,994	1,38,689 1 9	NOTE.—At the close of the year there were 168 combined offices authorised to accept foreign messages as compared with 147 offices at the end of 1886-87.
2. Bengal	74	16,809 4 5	55,209	53,608	27,249	60,050 8 3	
3. Punjab	71	22,807 12 1	73,484	76,668	38,661	79,400 8 0	
4. N.-W. Provinces	65	25,534 12 6	75,248	87,692	20,752	83,406 12 6	
5. Bombay	47	19,946 0 4	52,821	63,479	7,669	59,986 13 0	
6. Behar	33	10,545 10 3	24,724	33,433	36,785	29,548 11 3	
7. Assam	33	10,409 13 6	22,484	24,511	4,680	26,405 10 0	
8. Central Provinces	25	10,140 10 8	30,027	34,249	1,090	32,387 15 3	
9. Burma	22	12,962 8 7	39,446	38,613	6,379	85,486 13 3	
10. Central India	13	5,933 7 1	17,460	21,797	16,108	19,612 11 6	
11. Sind and Biluchistan	9	5,833 10 5	30,360	13,623	904	32,309 10 3	
12. Eastern Bengal	5	1,647 10 8	5,850	4,615	2	6,516 7 6	
13. Rajputana	3	1,423 0 0	8,003	8,744	...	6,826 13 0	
14. Oudh	3	1,044 0 0	2,949	3,837	...	3,079 12 9	
Total for 1887-88	486	1,76,294 12 0	5,72,512	5,66,622	2,00,273	6,63,708 4 3	
TOTAL FOR 1886-87	440	1,54,094 1 8	4,57,557	4,89,949	1,61,251	5,27,462 1 0	
Increase	46	22,200 10 4	1,14,955	1,06,673	39,022	1,36,246 3 3	
Percentage of Increase	10·45	14·40	25·12	21·77	24·19	25·83	

54. The Post Office also acts as an auxiliary of the Telegraph Department by receiving telegrams, at all post offices where this can be done with advantage, which are sent by post to the nearest telegraph office to be placed on the wires. This work naturally tends to decrease with the extension of direct telegraph facilities, and during the year under report the number of receiving offices fell from 1,720 in 1886-87 to 1,670, the decrease being mainly due to the opening of the new combined offices. The total number of messages received was 32,819 as compared with 31,578 in 1886-87, but the income realized has fallen from Rs. 32,942-10-0 to Rs. 30,698-2-0. Mention was made in last year's report of the extension to the Indo-European Telegraph Department of the reciprocity, as regards the free transmission of service letters and telegrams, which exists between the Post Office and the Government Telegraph Department. The number of messages collected by the post offices in the Persian Gulf, on account of the Indo-European Department, was 305, with fees amounting to Rs. 2,667, as compared with 117 with fees amounting to Rs. 1,116-5-0 in the preceding year. Towards the close of the year under report, the management of the Indo-European Telegraph lines was taken over by the Government Telegraph Department.

55. The other branch of non-postal work that has to be dealt with here is the Government carrying agency and passenger service. The only carrying agency now in existence is the bullock train between Umballa and Simla with branch lines to the hill stations of Kasauli, Dagshai, Solon and Subathu; and the only passenger service directly managed by the Post Office is the line between Umballa and Simla. There was no change during the year in the mileage or in the conditions under which the service is worked.

Section X.—Financial Results.

56. The receipts and charges of the year, so far as the regular accounts of the Post Office are concerned, are shown in comparison with those of the previous year, according to postal circles in Appendix X, and a summary of the results is given in the statement below. Under the head of Postal Service proper the receipts for the year were ₹5,88,996 in excess of the receipts in 1886-87. There was an increase of ₹1,56,041 in the amount of postage realized in cash and commission, taken together, of which ₹51,592 occurred in Burma; an increase of ₹3,94,935 in the revenue derived from the sale of ordinary postage stamps, and of ₹61,906 in the revenue derived from Service postage stamps. The total charges were ₹2,37,414 in excess of the charges in 1886-87, a large part of this excess being due to the development of posts in Burma, and the net revenue was ₹17,07,271, or ₹3,51,582 in excess of the net revenue of 1886-87, as compared with an excess of ₹1,76,751 in that year over the returns of the preceding year. Under the head of Non-Postal Branches of Post Office business the deficit on the Bullock-train transactions of the year has risen to ₹48,011 from a deficit of ₹13,538 in 1886-87. This deficit was mainly due to a necessary increase of the rolling-stock and to the entertainment of additional cattle to meet special pressure of traffic. The figures, however, given in the statement below do not fairly represent the year's transactions in comparison with those of the preceding year. The receipts in 1886-87 included the share of the income realized on through booking on behalf of the North-Western Railway, and this sum was also included in the disbursements, while for the year under report this share has been excluded, in accordance with the accounts of the Comptroller General, from both sides of the accounts. The actual net receipts of the year were ₹1,04,161 as compared with ₹1,01,635 in 1886-87.

	1886-87.	1887-88.
POSTAL SERVICE PROPER.	R	R
Receipts including sale of service postage stamps . . .	1,11,88,319	1,17,77,315
" " excluding " " " " " . . .	94,39,167	99,66,257
Disbursements, including discount on sale of ordinary stamps . . .	98,32,630	1,00,70,044
Net revenue, including sale of service postage stamps . . .	13,55,689	17,07,271
NON-POSTAL BRANCHES,		
Bullock Train.		
Receipts	1,37,343	1,04,861
Disbursements	1,50,881	1,52,872
Deficit	13,538	48,011
Passenger Service on Mail Cart Lines.		
Receipts and disbursements	2,05,698	2,11,120
Contract subsidies paid through the Post Office, but employed also largely on general and military considerations.		
Disbursements	5,38,143	5,31,906

57. A comparative abstract of the receipts and charges of the Post Office during the year under report and the preceding year is given in Appendix XI, and this appendix includes, in addition to the two heads of Postal Service and Non-Postal Branches of the Post Office, the results of which have been dealt with in the preceding para., a third head of account comprising the items of receipt and expenditure given in the margin, which, although not shown in the Post Office Departmental Accounts, are included in the Finance and Revenue Accounts of the Empire. The total receipts for the year under

Financial position of the Post Office.

REVENUE, 1887-88.	R	CHARGES, 1887-88.	R
District post collections, including zemindary dāk receipts in Bengal . . .	48,666	District post establishment, including zemindary dāks in Bengal . . .	11,53,819
		Stores from England . . .	4,99,400
TOTAL . . .	48,666	Payments under postal arrangements with Lords of the Treasury . . .	6,50,000
		Exchange on charges in England . . .	4,82,990
		TOTAL . . .	27,86,209

the whole of these heads were ₹1,21,41,962, while the charges amounted to ₹1,37,52,151. The deficit, therefore, on the year's transactions was ₹16,10,189 as compared with a deficit of ₹19,59,989 in 1886-87. If, however, the receipts and charges under the District Post, over which the Imperial Post Office has no direct control, be omitted, the deficit will be reduced to ₹5,05,036. There are then several considerations to be taken into account, as was specially pointed out last year, before the position of the Indian Post Office can be properly judged. In Upper Burma service articles were still carried during the year under report entirely free of charge, owing to the difficulties in the way of providing regular supplies of service postage stamps, and it is estimated that, even at the special service rates, this correspondence represented postage of the amount of ₹43,994. The Post Office may then justly claim to be allowed to take credit for an agency charge on account of the Savings Bank work which it performs for Government. The commission on the year's business, calculated at the rates which the Presidency Banks are allowed to charge on

½ per cent. on a balance of ₹4,25,19,344	1,59,447	8
A charge of 8 annas on each of ₹2,19,010 active accounts	1,09,505	0
TOTAL	2,68,952	8

the same class of work, amounts to ₹2,68,952-8 as shown in the margin. If, therefore, these two amounts, making an aggregate sum of ₹3,12,946, be deducted from the deficiency shown above, the net deficit at which the Post Office was administered will be reduced to ₹1,92,090.

It may, then, again be fairly claimed that if the Post Office of India is to be judged by a strict standard of profit and loss, allowance must be made for the fact that official correspondence is carried, for special reasons, at lower rates of postage than ordinary correspondence, whereas no such distinction is made by the Post Office of the United Kingdom. Although no change in this respect is advocated, and the revenues of the Empire would be in no way affected by it, yet when the cost of the Post Office in relation to its work is compared with that of other Departments of Government, or with the results of Post Office administration elsewhere, it is only right that this should be taken into consideration. It was stated in last year's report that if the charges for official correspondence were reckoned at ordinary rates, assuming for the moment that they would be fair rates for the service rendered, the revenue derived from this source would, at a low computation, be doubled, and the Post Office instead of showing a deficit in its accounts would rank among the revenue-yielding departments of the State. With a view to obtain data by which the correctness of this view might be tested, special statistics were recorded during the year now under report. The number

of official articles of all kinds, and the actual weight of letters, packets, including newspapers, and parcels, was recorded during a week in August 1887 at every post office in India. The total number of official articles of all kinds for the year, calculated on the results of this enumeration, was over 25 millions, and the revenue at ordinary postage rates is estimated to amount to Rs58,72,423, while the actual amount of postage paid at official rates during the year, so far as this can be judged by the sales of Service postage stamps, as shown in Appendix VI, was Rs18,11,058. The result of this calculation must be regarded as approximate only, but it is sufficient to establish the substantial correctness of the view expressed last year.

Specially
excluded
items of
expenditure.

	1886-87.	1887-88.
Cost of stationery supplied by the Superintendent of Stationery	R 1,18,743	R 2,28,935
Railway free service estimated	1,75,892	1,72,588
Value of services rendered to the Post Office by the Government Press	52,353	46,093
Rent of Government Buildings	3,25,335	3,26,938
Gratuities	4,405	10,664
Leave allowances paid in Great Britain	2,550	14,059
Pension (being the average of five years' capitalised at 10'165 years' purchase)	1,91,972	2,31,078
	8,71,310	10,30,795
Deduct—Share of Marine Subsidies charged in the Finance Accounts, which should have been borne by Military, Political, and other Departments	2,18,893	2,05,866
	6,52,417	8,24,929

58. There are certain other items of charge, not included in the departmental accounts of the Post Office or in the Finance and Revenue Accounts which, it has been ruled, need not be added to the expenditure of the Post Office. These items are shown, for purposes of reference, in the table in the margin in accordance with the practice of late years.

Section XI.—General Review of Progress.

Proportion-
ate increase
in revenue
and expendi-
ture.

	Comparison of number of letters and newspapers (those of 1855-56 being represented by 100).	Comparison of revenue from private correspond- ence (that of 1855-56 being represented by 100).	Comparison of expendi- ture (that of 1855-56 being represented by 100.)
1855-56, first complete year of new rates	100	100	100
1867-68, thirteenth ditto	207	237	161
1868-69, fourteenth ditto	228	258	182
1869-70, fifteenth ditto	253	246	190
1870-71, sixteenth ditto	257	235	175
1871-72, seventeenth ditto	269	272	173
1872-73, eighteenth ditto	279	279	177
1873-74, nineteenth ditto	328	284	184
1874-75, twentieth ditto	348	305	189
1875-76, twenty-first ditto	352	326	191
1876-77, twenty-second ditto	368	345	196
1877-78, twenty-third ditto	387	378	206
1878-79, twenty-fourth ditto	394	390	222
1879-80, twenty-fifth ditto	428	417	234
1880-81, twenty-sixth ditto	476	452	252
1881-82, twenty-seventh ditto	507	459	270
1882-83, twenty-eighth ditto	550	478	290
1883-84, twenty-ninth ditto	598	508	303
1884-85, thirtieth ditto	646	526	308
1885-86, thirty-first ditto	711	559	320
1886-87, thirty-second ditto	758	586	330
1887-88, thirty-third ditto	798	618	338

59. It has been usual for some years past to give a table showing the proportion of increase in correspondence, revenue, and expenditure since the year 1854, in which cheap postage rates were first introduced. The information in the accepted form has been prepared and will be found in the table in the margin, but is not of much value; and may, I think, in future be discontinued.

Section XII.—Notice of Post Office Officials.

Mention of
Special
Services.

60. The services of Mr. G. J. Hynes, Deputy Postmaster General, Burma, during the year under report, deserve special recognition. In the face of many difficulties, by the exercise of good judgment, tact, and unflagging industry, he has improved, in a marked degree, the postal administration of that province. Among the officers, whose names have been brought to notice

by the heads of circles, the following deserve mention: Mr. J. Owens, who is now acting as a Deputy Postmaster General, on account of special work in connection with the extension of business hours at post offices and money arrangements for sub-offices in Bengal; Babu Purna Chandra Mustafi, for success in introducing and maintaining an unprecedented rate of speed on the important mail lines to Serajganj and Pabna, also in Bengal; Mr. Henry Smith, Postal Superintendent, Cocanada, and Mr. A. Wilson, Postal Superintendent, Vizagapatam, for similar success in improving the working of the main post line through the Northern Circars,—an improvement that has been attended with a saving of money to Government; Mr. Manekji Jamsetji, Manager, Dead-Letter Office, Bombay, for the special ability and care with which he has conducted his work, the results of which have been seen in the section dealing with Dead-Letter Offices; Mr. McCrea, Postal Superintendent, Pyinmana division for organizing and maintaining runners' lines in the Eastern division, Burma, and Babu Surya Kumar Mukerji, for exceptionally good work under difficult circumstances also in the Eastern division, Burma.

SCHEDULE OF PRINCIPAL STEAM SERVICES.

By the British India Steam Navigation Company.

- | | | |
|---|---|--|
| (1) Weekly communication between Calcutta, Rangoon, and Moulmein. | } | Under contract with the Post Office for ten years, from 1st May 1884, on an annual subsidy of Rs. 4,39,000. |
| (2) Weekly communication between Calcutta and Rangoon <i>via</i> Chittagong, Akyab, Kyauk-Phyo, and Sandoway. | | |
| (3) Weekly communication between Rangoon and Mergui <i>via</i> Tavoy. | | |
| (4) Fortnightly communication between Madras and Rangoon, touching at certain intermediate ports on the north-east coast of Madras. | | |
| (5) Weekly direct communication between Bombay and Karachi. | } | Under supplementary contract with the Post Office, from 6th May 1886 to 30th April 1894, on an annual subsidy of Rs. 15,000. |
| (6) Weekly communication between Bombay and Karachi <i>via</i> the coast ports. | | |
| (7) Weekly communication between Karachi and Busrah <i>via</i> the Persian Gulf ports. | | |
| (8) Fortnightly communication between Madras and Bimlipatam <i>via</i> Masulipatam, Cocanada and Vizagapatam. | | |
| (9) Weekly communication between Tuticorin and Colombo. | } | Under contract for ten years, from November 1884, with the Local Administration, on a monthly subsidy of Rs. 1,500 for the first five years and Rs. 1,200 for the second period of five years, subject to other arrangements if intermediately made. |
| (10) Weekly communication between Kyauk-Phyo, Ramree and Cheduba. | | |

By the Asiatic Steam Navigation Company.

- | | | |
|--|---|--|
| (11) Four-weekly communication between Calcutta and Port Blair, with extensions to Nancowry and Rangoon. | } | Under the control of the Military Department, the consideration given being not in the form of subsidy, but of guaranteed rates for the transport of Government stores. Began to work for five years from 1st January 1888, and terminable thereafter by a notice of six months. |
| | | |

By the Irrawaddy Flotilla Company.

- | | | |
|---|---|--|
| (12) Weekly communication between Rangoon and Mandalay and intermediate ports, with a monthly extension between Bhamo and Mandalay. | } | Under contract for five years from the 1st January 1886, the subsidy being Rs. 3,500 per month. |
| | | |
| (13) Semi-weekly communication between Rangoon and Bassein, and Bassein and Henzada. | } | Under contract with the Local Administration for five years, from 1st July 1880, and to continue in force thereafter, unless determined by six months' notice. The monthly subsidy is Rs. 2,500, towards which the Post Office contributes Rs. 500 per mensem. |
| | | |

By the Euphrates and Tigris Steam Navigation Company.

- | | | |
|--|---|---|
| (14) Weekly communication on the river Tigris between Busrah and Bagdad. | } | Under contract for ten years, from the 1st May 1884, with Her Majesty's Secretary of State for India. Subsidy Rs. 36,000 per annum: steamers run in connection with line No. 7. |
| | | |

By Messrs. Apcar & Co., Calcutta, and Jardine, Mathewson & Co., Hong-Kong.

- | | | |
|---|---|-------------|
| (15) Monthly communication between Calcutta and Straits and Hong-Kong, the dates of departure being regulated primarily with reference to the Calcutta opium sales. | } | No subsidy. |
| | | |

By the Peninsular and Oriental Steam Navigation Company.

- | | | |
|--|---|--|
| (16) Fortnightly communication between Calcutta and Colombo, touching at Madras. | } | Non-contract lines maintained by the Company on its own account in connection with the China and Australian mail services. The Post Office pays by weight for the conveyance of mails sent by these non-contract steamers. |
| Fortnightly communication between Bombay and Colombo. | | |

By other Agencies.

- | | | |
|--|---|--|
| (17) By the River Steam Navigation Company. Daily communication between Dhubri and Dibrugarh on the Brahmaputra river. | } | Under contract with the Local Administration from the 7th October 1883 to the 1st May 1893. Annual subsidy Rs. 1,00,000, towards which the Post Office contributes Rs. 30,000. |
| | | |
| (18) By India General Steam Navigation Company. Daily communication between Narainganj and Silchar. | } | Under contract with the Local Administration, from 1st January 1887 to 31st December 1891. Annual subsidy Rs. 40,000 during the 1st two years, and Rs. 30,000 during the succeeding three years, towards which the Post Office contributes Rs. 10,000. |
| | | |
| (19) By Shepherd and Company's Steamers. Daily communication between Bombay and Goa. | } | Under contract with the Local Government from 1st October 1886 to 31st May 1887. The monthly subsidy is Rs. 2,880, towards which the Post Office contributes Rs. 780, the Portuguese Government Rs. 200. |
| | | |
| (20) By Bengal Central Flotilla Company. Daily communication between Khulna and Barisal. | } | Under contract with the Post Office from 1st July 1884 to 30th June 1889. Monthly postal subsidy Rs. 350, of which the Imperial Post Office contributes Rs. 183, terminable by six months' notice. |
| | | |

NOTE.—A service by sea worked by native boats is maintained by the Government of Ceylon between Point Calimere on the Indian side and Kankasanturai on the Ceylon side.

Appendix No. I.
Statement showing the number of Post Offices and Letter Boxes opened, and Village Postmen entertained during the year 1887-88, and the total number that stood at the end of the official years 1886-87 and 1887-88.

NAMES OF POSTAL CIRCLES.	EXISTING ON THE 31ST MARCH 1887.					TOTAL OF 1887-88.					CLOSED OR DISCONTINUED IN 1887-88.					BALANCE ON 31ST MARCH 1888.					INCREASE OR DECREASE.				
	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Increase.	Decrease.	No.	No.
Bengal	1,130	3,407	1,086	263	190	35	1,393	3,597	1,121	239	73	13	1,154	3,524	1,108	Increase	24	117	Increase	22					
Madras	1,093	594	481	292	556	32	1,385	1,150	513	253	60	2	1,132	1,090	511	Decrease	39	496	Decrease	30					
Bombay	1,272	1,741	650	218	556	121	1,490	1,989	771	203	86	22	1,227	1,903	749	Increase	45	162	Increase	99					
North-Western Provinces	755	370	45	247	167	37	1,002	537	82	210	28	1	(a) 792	509	81	Decrease	3	42	Decrease	30					
Punjab	719	305	331	100	47	29	819	352	360	103	5	10	(a) 716	347	350	Increase	26	42	Increase	19					
Burma	97	120	18	48	5	6	145	125	24	22	31	1	123	94	23	Decrease	25	12	Decrease	5					
Central Provinces	351	411	276	59	29	11	410	440	287	34	17	4	376	423	283	Increase	13	12	Increase	7					
Oudh	288	146	221	61	10	33	349	156	254	55	23	4	(b) 181	96	91	Increase	9	14	Increase	29					
Rajputana	162	87	92	62	10	2	224	97	94	43	14	6	209	153	224	Decrease	7	14	Decrease	4					
Assam	202	139	220	21	19	10	223	158	230	104	5	8	445	412	671	Increase	3	31	Increase	3					
Behar	442	381	668	107	37	11	549	418	679	104	6	8	333	823	284	Increase	11	57	Increase	12					
Eastern Bengal	327	766	272	52	104	15	379	870	287	41	47	3	135	52	31	Decrease	4	1	Decrease	3					
Central India	131	51	34	24	7	2	155	58	36	20	6	5	141	78	66	Increase	13	10	Increase	5					
Sind	128	68	61	55	22	10	183	90	71	42	12	5	...	67	...	Increase	166	733	Increase	...					
Railway Mail Service . . . . .	...	800	...	...	5	...	...	805	...	...	...	...	...	...	...	Increase	318	...	Increase	270					
TOTAL	7,097	9,386	4,455	1,609	1,456	354	8,706	10,842	4,809	1,443	1,138	84	7,263	9,704	4,795	Increase	166	318	Increase	270					

(b) Includes one Post Office in charge of a Sorter.

(a) Includes three Post Offices in charge of Mail Agents and one in charge of a Sorter.

Appendix No. II.

Statement showing the distances over which mails were conveyed by Railway, Mail-carts, Horses, Camels, Runners, Boats and Steamers during the years 1886-87 and 1887-88.

NAMES OF POSTAL CIRCLES.	RAILWAY.										MAIL CARTS, HORSES, CAMELS, &c.										RUNNERS OR BOATS.			SEA AND RIVER.			TOTAL.		
	UNDER LOCAL CONTROL.		UNDER INSPECTOR-GENERAL, RAILWAY MAIL SERVICE.				TOTAL.		1886-87.		1887-88.		1886-87.		1887-88.		1886-87.		1887-88.		1886-87.		1887-88.		1886-87.			1887-88.	
	Served by Mail Guards.		Served by Railway Mail Service Sorting Sections.				1886-87.		1887-88.		1886-87.		1887-88.		1886-87.		1887-88.		1886-87.		1887-88.		1886-87.		1887-88.				
	Miles.		Miles.		Miles.		Miles.		Miles.		Miles.		Miles.		Miles.		Miles.		Miles.		Miles.		Miles.		Miles.				
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.		1886-87.	1887-88.
Bengal	91	144	146	89	723	723	723	960	956	162	201	4,362	4,399	(a) 3,638	9,122	4,362	4,399	(a) 3,638	9,205	1,207	1,207	10,437	1,207	1,207	10,500	1,207	1,207		
Madras	299	376	99	60	1,858	1,858	1,858	2,256	2,418	144	138	6,830	6,737	1,207	10,437	6,830	6,737	1,207	10,500	1,207	1,207	10,437	1,207	1,207	10,500	1,207	1,207		
Bombay			150	220	1,542	1,542	1,542	1,692	1,998	717	521	8,396	8,501	(a) 3,233	14,038	8,396	8,501	(a) 3,233	14,253										
North-Western Provinces			106	140	1,440	1,440	1,440	1,624	1,762	661	611	1,348	1,220			1,348	1,220												
Punjab	249	499		33	1,309	1,309	1,309	1,558	1,871	639	410	2,263	2,336			2,263	2,336												
Burma	327	(b) 419						327	419	64	352	344	785			344	785												
Central Provinces	195	195	14	14	727	727	727	936	936	421	352	2,625	2,645			2,625	2,645												
Oudh			75	218	579	579	579	654	709	113	113	782	731			782	731												
Rajputana	64		79	143	633	633	633	776	776	278	278	1,830	2,117			1,830	2,117												
Assam		106						73	106			1,058	1,716			1,058	1,716												
Behar		77		4	716	716	716	830	864	4	4	1,200	1,136			1,200	1,136												
Eastern Bengal					86	86	86	86	86			1,460	1,481			1,460	1,481												
Central India		49			280	280	280	292	338	80	111	1,933	1,933			1,933	1,933												
Sind		155		101	621	621	621	640	804	650	545	698	734			698	734												
TOTAL	1,444	2,107	752	1,022	10,514	10,514	10,514	12,710	14,043	3,933	3,963	35,729	36,471	11,683	64,055	35,729	36,471	11,683	66,960	12,483	12,483	64,055	12,483	12,483	66,960	12,483	12,483		

* On these lines mails are conveyed under the weight system, i.e., paid for by weight checked half-yearly.

(b) Includes Railway trolley, 92 miles, being a part of Tougoo-Mandalay extension.

(a) Sea Sorting Services exist between Calcutta—Rangoon, and Bombay-Karachi.

Appendix

Statement showing the estimated number of Letters, Post-cards, Newspapers, Packets and Parcels received in the Provinces, Oudh, Rajputana, Assam, Behar, Eastern Bengal, Central

	BENGAL.		MADRAS.		BOMBAY.		N.-W. PROVINCES.		PUNJAB.		BURMA.		CENTRAL PROVINCES.	
	Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
Letters paid . . .	16,477,951	16,884,352	21,935,900	22,779,911	24,998,042	25,620,158	13,134,343	13,424,987	13,368,438	13,467,978	3,123,983	4,143,149	5,273,911	5,389,772
" unpaid . . .	4,189,627	4,290,966	2,455,616	2,418,699	3,528,090	3,488,488	3,894,915	3,864,568	2,392,705	2,250,460	2,722,234	3,397,994	1,364,500	1,524,579
" registered . . .	781,569	804,538	937,268	1,000,230	575,553	607,438	574,510	625,949	471,215	478,593	93,179	149,728	286,708	284,987
" insured . . .	29,982	26,045	25,889	25,107	10,507	10,715	8,656	16,660	12,540	8,551	3,102	1,095	3,259	5,892
" value-payable . . .	9,047	10,142	4,328	6,075	1,669	2,920	10,585	15,773	7,326	10,090	886	834	2,711	3,624
" service privileged . . .	755,446	777,424	7,847	7,926	1,485	1,721	1,423,135	1,380,534	1,229,164	1,154,756	672,252	824,027	445,352	545,701
Post-cards . . .	11,635,209	13,252,759	10,155,943	11,369,776	14,492,925	16,567,141	8,588,111	9,291,153	8,264,304	9,067,539	3,139,911	341,940	2,135,250	2,350,913
Reply Post-cards . . .	408,279	386,379	335,174	349,070	194,258	230,810	445,874	467,747	507,376	377,671	31,468	38,507	112,681	123,214
Total . . .	34,287,110	36,432,605	35,857,965	37,956,794	43,802,530	46,529,391	28,080,129	29,087,371	26,253,068	26,815,638	6,970,795	8,899,274	9,624,372	10,228,682
Newspapers . . .	3,735,462	3,537,241	3,260,675	3,257,860	3,252,984	3,338,134	2,614,026	2,593,846	2,603,206	2,733,198	1,074,612	1,462,412	807,928	888,410
Book and Pattern Packets unregistered . . .	905,695	965,269	1,216,649	1,507,606	952,833	1,017,620	620,161	709,143	442,406	546,405	157,732	216,693	213,316	254,561
Registered . . .	24,636	21,952	14,131	16,712	14,026	13,844	10,037	10,794	12,123	12,045	7,952	10,663	3,572	3,702
Value-payable registered . . .	6,700	6,257	12,958	11,628	4,510	3,285	10,481	7,978	7,691	6,648	2,477	3,415	3,911	5,213
Value-payable unregistered . . .	56,731	119,929	41,897	62,519	28,939	35,874	36,317	58,530	25,915	41,532	6,805	13,635	12,306	20,049
Parcels paid . . .	104,364	104,807	77,536	81,708	143,445	132,234	87,391	85,905	125,013	126,055	31,703	47,098	22,865	21,744
" unpaid . . .	60,095	54,515	49,718	47,137	46,199	35,796	39,394	37,178	38,142	37,308	27,323	36,278	14,730	15,539
" insured . . .	17,207	17,885	33,893	32,615	35,848	30,764	14,913	15,069	13,401	13,557	3,989	5,253	8,812	10,741
" value-payable . . .	49,301	60,512	48,128	54,776	20,909	22,708	44,843	62,624	42,079	45,338	20,753	38,116	17,676	19,684
Total . . .	39,247,393	41,320,972	40,613,550	43,029,355	48,302,223	51,159,650	31,587,692	32,668,438	29,563,044	30,377,724	8,304,141	10,732,837	10,729,488	11,468,326
Money Orders, Inland . . .	1,149,541	1,308,997	598,278	672,151	495,431	554,008	627,006	740,207	385,441	432,865	200,612	284,064	212,700	246,568
Grand Total . . .	40,396,844	42,629,969	41,211,828	43,701,506	48,797,654	51,713,658	32,184,698	33,408,645	29,948,485	30,810,589	8,504,753	11,016,901	10,942,188	11,714,914
Deduct number of articles returned undelivered . . .	446,760	451,322	982,397	987,794	1,788,735	1,815,849	623,968	633,327	754,768	729,635	1,558,211	2,310,594	454,190	458,414
Net actually delivered . . .	39,950,084	42,178,647	40,229,431	42,713,712	47,008,919	49,897,809	31,560,730	32,775,318	29,193,717	30,080,954	6,946,542	8,706,307	10,487,998	11,256,500
Add number of articles sent to Dead Letter Offices . . .	728,947	730,853	288,085	272,938	590,804	575,141	447,811	399,826	288,952	271,690	33,617	81,083	97,215	92,370
Total . . .	40,679,031	42,909,500	40,517,516	42,986,650	47,599,723	50,472,950	32,008,541	33,175,144	29,482,669	30,352,644	7,080,159	8,790,390	10,585,213	11,348,870

No. III.

Post Offices under the Bengal, Madras, Bombay, North-Western Provinces, Punjab, Burma, Central India and Sind Postal Circles during the years 1886-87 and 1887-88.

ODDH.		RAJPUTANA.		ASSAM.		BEHAR.		EASTERN BENGAL.		CENTRAL INDIA.		SIND.		TOTAL.	
Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.	
1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
2,833,260	2,973,029	3,703,290	3,735,749	1,890,804	1,967,741	4,646,658	4,806,737	3,042,275	3,369,471	1,855,269	1,837,071	4,093,710	3,782,990	120,377,834	124,185,095
1,207,550	1,228,799	708,752	679,969	695,273	694,517	2,235,703	2,293,921	924,206	901,159	538,427	533,838	695,090	530,580	27,562,688	28,098,537
107,128	116,357	87,652	94,144	61,033	58,583	238,658	253,623	70,132	75,633	49,353	47,346	119,929	101,887	4,453,887	4,699,036
1,199	991	1,251	1,538	2,268	1,799	4,145	4,119	2,555	2,764	1,304	1,147	756	521	107,413	106,944
3,129	2,998	1,955	3,155	4,276	5,475	10,194	12,801	1,460	1,825	860	1,408	1,173	1,460	59,599	78,580
114,063	124,621	15,017	19,971	95,239	81,421	432,994	455,233	177,338	179,502	124,413	115,757	...	...	5,493,746	5,668,594
1,547,053	1,797,260	1,224,575	1,408,378	846,956	935,078	2,161,921	2,499,337	2,325,128	2,832,322	649,205	717,590	936,486	983,023	65,276,757	73,414,209
81,943	89,190	26,697	25,029	30,973	28,965	125,117	153,509	117,530	123,057	21,743	17,390	40,228	30,843	2,479,341	2,441,381
5,895,325	6,333,245	5,769,189	5,967,933	3,626,822	3,773,579	9,855,390	10,479,280	6,660,624	7,485,733	3,240,574	3,271,547	5,887,372	5,431,304	225,811,265	238,692,376
551,072	598,626	365,939	338,198	763,788	718,372	855,847	798,307	740,168	655,462	327,640	318,984	653,350	593,725	21,606,697	21,832,775
115,861	121,154	98,420	98,967	122,011	160,652	200,150	208,650	116,565	137,162	36,995	53,446	87,704	98,003	5,306,498	6,095,331
2,425	2,086	1,851	1,929	2,425	2,216	3,806	3,076	4,198	4,328	1,043	04	2,946	2,242	105,173	106,293
2,477	2,685	1,147	1,721	3,546	1,695	3,624	3,989	3,050	3,181	1,460	1,043	1,304	1,616	65,336	60,355
9,568	25,576	5,058	9,777	11,889	18,380	15,904	26,254	15,356	31,572	3,676	7,352	4,510	6,700	274,871	477,679
20,961	22,474	21,822	19,501	13,166	11,784	23,673	25,315	11,915	12,801	10,220	8,447	16,555	16,425	710,629	716,298
7,665	6,570	12,775	10,872	12,697	12,905	17,077	16,425	10,272	9,672	6,361	4,954	13,062	8,578	355,510	333,727
4,510	4,458	20,388	20,544	4,615	3,520	5,319	5,397	2,764	2,477	4,302	4,536	4,302	3,937	174,263	170,753
8,447	9,412	6,388	6,205	29,252	29,774	23,673	25,915	9,516	9,933	5,736	6,805	12,801	8,838	339,502	400,640
6,618,311	7,126,286	6,302,977	6,475,647	4,610,211	4,732,877	11,004,463	11,592,608	7,574,428	8,352,321	3,638,007	3,677,818	6,683,906	6,171,368	254,749,744	268,886,227
170,937	138,396	97,781	106,773	156,525	172,277	315,904	356,533	220,383	251,463	98,635	109,656	142,943	138,417	4,821,117	5,512,395
6,738,248	7,264,682	6,400,758	6,582,420	4,766,736	4,905,154	11,320,367	11,949,141	7,704,811	8,603,784	3,736,642	3,787,474	6,826,849	6,309,785	259,570,861	274,398,622
141,542	174,523	134,764	143,184	113,853	148,972	288,871	298,466	172,280	180,362	148,738	136,927	238,163	144,905	7,847,240	8,614,274
6,596,706	7,090,159	6,265,994	6,439,236	4,652,883	4,756,182	11,031,496	11,650,675	7,622,531	8,423,422	3,587,904	3,650,547	6,588,686	6,164,880	251,723,621	265,781,348
96,705	102,036	111,468	79,833	...	...	189,331	181,512	...	...	...	...	97,953	76,263	2,970,888	2,866,545
6,693,411	7,192,195	6,377,462	6,519,069	4,652,883	4,756,182	11,220,827	11,832,187	7,622,531	8,423,422	3,587,904	3,690,547	6,686,639	6,241,143	254,694,509	268,650,893

Appendix

Statement showing the number of articles received at, and disposed of by, the Dead Letter Offices at Calcutta, years 1886-87

		CALCUTTA.		MADRAS.		BOMBAY.		ALLAHABAD.		LAHORE.	
		Number.		Number.		Number.		Number.		Number.	
		1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
Receive from Post Offices	Registered Articles	1,953	1,961	3,025	3,178	7,318	5,098	1,136	1,181	793	821
	Parcels	183	234	141	133	435	613	102	107	59	74
	Letters	644,445	648,937	254,087	241,443	511,084	488,069	398,541	360,884	242,782	225,206
	Newspapers	56,684	51,871	23,267	20,671	63,029	62,047	46,886	31,275	36,380	33,293
	Packets	26,282	27,850	7,565	7,513	8,938	19,314	1,146	6,379	8,938	12,296
Total		728,947	730,853	288,085	272,938	590,804	575,141	447,811	399,826	288,952	271,690
Received from other Dead Letter Offices.	Registered Articles	1	...	...	...	378	400	23	...	29	26
	Parcels . . . . .	...	...	...	...	5	104	1	...	...	...
	Letters	89,037	101,702	34,466	44,075	74,948	69,045	183,330	174,756	83,481	68,535
	Newspapers	31,952	25,213	4,459	4,104	30,319	27,569	10,251	12,269	15,571	17,222
	Packets	6,106	5,099	1,115	907	23,054	28,265	750	1,446	689	969
Total		127,106	135,014	40,040	49,086	128,724	125,383	194,355	188,471	97,770	86,752
Total No. of Articles received in the Dead Letter Office		856,053	865,867	328,125	322,024	719,528	700,524	642,166	588,297	386,722	358,442
Deduct—Articles transferred to other Dead Letter Offices.	Registered Articles	185	215	158	168	607	90	115	73	57	36
	Parcels	5	46	7	10	16	11	2	28	7	6
	Letters	212,456	230,685	42,394	42,300	142,338	122,532	108,874	106,436	57,220	62,552
	Newspapers	11,569	12,468	15,002	13,859	55,762	56,157	24,577	19,362	10,716	7,294
	Packets	15,670	15,836	2,674	2,507	28,256	33,504	673	3,885	5,784	9,004
Total		240,285	259,250	60,236	58,841	226,979	212,294	134,241	129,784	83,784	78,892
Balance remaining to be disposed of		615,768	606,617	267,889	263,180	492,549	488,230	507,925	458,513	304,938	279,550
Articles sent out by Dead Letter Offices, By re-direction or re-transmission to their Addressees.	Registered Articles	227	247	26	26	1,522	285	70	41	103	95
	Parcels	42	64	3	5	117	120	41	14	22	8
	Letters	41,720	41,733	21,290	12,723	97,652	88,254	114,536	58,599	40,340	28,877
	Newspapers	1,774	2,057	2,014	1,028	2,697	2,958	16,718	2,391	2,693	1,385
	Packets	2,582	2,629	780	665	1,520	3,233	328	1,480	2,025	1,590
Total		46,345	46,730	24,113	14,447	103,508	94,850	131,693	62,525	45,183	31,959
Articles sent out by Dead Letter Offices, By return to their senders	Registered Articles	1,407	1,350	2,291	2,567	4,008	3,843	484	661	445	492
	Parcels	84	87	44	33	43	237	15	31	18	34
	Letters	340,995	319,573	156,744	163,179	186,478	199,983	236,322	269,657	153,036	144,037
	Newspapers	73,683	62,559	10,709	9,888	34,814	30,443	14,813	20,457	38,326	41,622
	Packets	13,228	14,484	2,130	2,501	2,162	10,781	403	1,619	1,818	2,671
Total		429,397	398,053	171,918	178,168	227,505	245,287	252,037	292,425	193,643	188,856
Articles undisposible and deposited as dead.	Registered Articles	135	149	550	417	1,579	1,280	490	406	217	224
	Parcels	52	37	87	85	264	349	45	34	12	26
	Letters	138,311	161,648	68,125	67,316	159,564	146,345	122,139	100,948	65,667	58,275
	Newspapers	620	...	...	...	75	58	1,029	1,334	216	210
	Packets	908	...	3,006	2,747	54	61	492	811	...	...
Total		140,026	161,834	71,858	70,565	161,536	148,093	124,105	103,563	66,112	58,735
GRAND TOTAL		615,768	606,617	267,889	263,180	492,549	488,230	507,925	458,513	304,938	279,550
Articles issued by Dead Letter Offices for delivery to the Addressees or Senders and returned as undeliverable.	Registered Articles	273	328	246	264	208	218	13	104	75	78
	Parcels . . . . .	...	2	4	3	2	1	...	...	2	1
	Letters	47,490	39,794	27,791	27,405	29,795	28,992	27,181	26,188	15,922	16,160
	Newspapers	463	246	85	76	58	142	117	76	52	61
	Packets	351	234	56	103	13	18	2	11	17	39
Total		48,577	40,604	28,182	27,851	29,986	29,371	27,313	26,379	16,068	16,339

No. IV.

Madras, Bombay, Allahabad, Lahore, Nagpur, Lucknow, Abu, Rangoon, Dinapur, and Karachi, during the year 1887-88.

NAGPUR.		LUCKNOW.		ABU.		RANGOON.		DINAPUR.		KARACHI.		TOTAL.			
Number.		Number.		Number.		Number.		Number.		Number.		Number.		Proportion.	
1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
806	865	320	352	143	134	140	298	762	959	709	611	17,105	15,458	...	...
13	13	17	29	12	25	32	168	5	4	17	15	1,016	1,415	...	...
88,679	83,597	88,599	92,883	105,490	73,587	32,760	77,530	178,112	170,654	90,633	68,553	2,635,212	2,531,343	...	...
7,594	7,797	6,058	6,960	5,349	5,346	611	3,936	7,291	6,946	4,842	5,873	257,391	236,015	...	...
123	98	1,711	1,812	474	741	74	2,151	3,161	2,949	1,752	1,211	60,164	82,314	...	...
97,215	92,370	95,705	102,036	111,458	79,833	33,617	84,083	189,331	181,512	97,953	76,263	2,970,888	2,866,545	76'86	75'83
18	30	17	18	7	4	...	9	99	113	10	16	602	616	...	...
3	2	...	...	3	3	...	...	8	7	1	1	21	117	...	...
28,070	30,102	88,179	98,971	43,924	47,219	1,732	4,879	120,025	127,457	14,011	12,580	761,203	782,321	...	...
676	576	2,488	3,002	704	361	3	71	1,776	1,322	257	176	98,556	91,885	...	...
70	75	310	455	166	135	1	2	365	940	1,236	297	33,862	38,590	...	...
28,837	30,785	90,994	102,446	44,894	47,722	1,736	4,961	122,273	129,839	15,515	13,070	894,244	913,529	23'14	24'17
126,052	123,155	127,699	204,482	156,362	127,555	35,353	89,044	311,604	311,351	113,468	89,333	3,865,132	3,780,074	100	100
27	8	34	26	37	3	25	103	33	38	6	8	1,284	768	...	...
2	2	2	14	4	2	...	70	1	...	1	3	47	192	...	...
34,225	18,245	39,506	41,086	41,074	31,961	8,218	32,561	54,150	55,511	57,642	38,782	809,097	782,651	...	...
5,630	5,705	4,564	4,861	4,652	5,018	276	2,817	5,855	5,393	3,373	4,384	142,377	137,318	...	...
78	61	1,112	1,151	359	503	49	1,733	2,582	2,301	1,267	803	58,504	71,288	...	...
39,962	24,021	45,218	47,138	47,126	37,487	8,568	37,281	62,621	63,243	62,289	43,980	1,011,309	992,217	26'16	26'25
86,090	99,134	142,481	157,344	109,236	90,068	26,785	51,760	248,983	248,108	51,179	45,353	2,853,823	2,787,857	73'84	73'75
30	68	11	9	9	3	...	3	61	128	24	...	2,083	931	...	...
2	4	1	4	7	5	...	14	1	1	1	3	237	242	...	...
7,711	10,724	13,709	15,287	48,056	24,105	2,777	7,209	16,152	19,519	7,394	8,376	411,337	315,406	...	...
999	1,124	533	719	788	304	52	106	722	878	632	856	29,622	13,810	...	...
56	56	406	400	150	168	4	25	451	440	440	342	8,742	11,028	...	...
8,798	11,976	14,660	16,419	49,010	24,585	2,833	7,357	17,387	20,966	18,401	9,603	452,021	341,417	15'84	12'25
560	665	138	125	69	87	78	160	570	727	500	443	10,559	11,120	...	...
3	2	5	2	2	13	12	27	1	1	4	3	231	470	...	...
58,257	58,464	94,381	103,123	50,328	53,962	22,363	40,894	155,101	143,287	24,655	21,856	1,478,660	1,518,015	...	...
1,617	1,544	3,383	4,382	703	385	286	1,084	2,372	1,997	...	694	181,541	175,055	...	...
59	56	436	594	75	158	22	395	420	834	1,241	325	21,994	34,418	...	...
60,595	60,731	98,343	108,226	51,177	54,605	22,761	42,560	158,464	146,846	27,235	23,321	1,692,985	1,739,078	59'32	62'38
198	154	154	210	35	45	37	41	197	179	189	150	3,781	3,255	...	...
9	7	9	9	2	8	20	57	10	9	12	7	522	628	...	...
16,556	26,266	29,122	32,358	8,956	10,778	1,134	1,745	72,734	79,794	14,953	12,119	697,321	697,592	...	...
24	...	66	...	...	...	...	...	118	...	259	115	2,407	1,717	...	...
...	...	67	122	56	47	...	...	73	314	40	38	4,786	4,170	...	...
16,787	26,427	29,478	32,699	9,049	10,878	1,191	1,843	73,132	80,296	15,453	12,429	708,817	707,362	24'84	25'37
86,090	99,134	142,481	157,344	109,236	90,068	26,785	51,760	248,983	248,108	51,179	45,353	2,853,823	2,787,857	100	100
71	97	17	9	7	7	19	7	132	167	67	64	1,128	1,343	...	...
3	1	...	...	...	...	...	...	...	...	...	...	11	8	...	...
8,517	6,734	4,347	5,032	7,698	8,110	809	1,248	28,536	27,333	2,554	2,437	200,550	189,433	...	...
2	1	5	1	...	2	...	...	309	26	...	3	1,091	634	...	...
...	...	2	1	1	...	...	...	76	18	...	23	518	427	...	...
8,593	6,833	4,371	5,043	7,706	8,119	828	1,255	29,053	27,544	2,621	2,507	203,298	191,845	9'48	9'22

Appendix No. V.

the Number of Ordinary Postage Labels of each denomination sold in each Postal Circle, and the Gross Value thereof, during the years 1886-87 and 1887-88.

1-anna Foreign Post-cards.	3-anna Foreign Reply Post-cards.	4-anna Envelopes, square.	1-anna Envelopes, square.	2-anna Registration Envelopes, A size.	1-anna Registration Envelopes, B size.	4-anna Envelopes.	3-anna Labels.	1-anna Labels.	1½-anna Labels.	2-anna Labels.	3-anna Labels.	4-anna Labels.	6-anna Labels.	8-anna Labels.	12-anna Labels.	1-rupee Labels.	Gross Value.	Discount
14,368	232	8,329,106	5,776	26,806	1,249	45,296	8,436,964	14,128	95,952	789,505	129,263	503,651	34,330	105,712	190	18,821	14,33,918	23,378
16,336	584	10,977,376	19,648	68,768	3,328	45,337	8,316,876	1,226,423	70,441	733,890	119,323	363,283	35,250	211,199	190	18,821	13,56,083	20,800
23,636	416	13,287,481	6,304	24,000	2,926	33,579	7,866,753	84,532	1,174,401	475,067	281,607	401,769	32,248	194,916	12	105,400	16,46,661	25,482
9,831	88	5,942,257	6,960	16,480	1,192	32,040	4,141,044	84,037	5,032	520,642	26,998	233,194	12,749	105,712	513	94,598	7,87,711	12,280
12,832	136	5,534,448	9,528	21,328	1,048	45,796	2,886,671	92,328	5,430	332,207	38,746	247,331	9,243	121,824	36	105,796	7,43,575	11,593
4,352	120	977,000	5,960	3,280	480	17,961	1,505,186	20,639	8,934	113,996	43,693	159,195	13,067	76,978	...	118,037	3,32,860	5,359
2,104	102	2,720,473	3,408	1,648	440	12,000	826,516	20,776	3,725	140,189	25,306	67,150	3,978	41,468	549	39,985	2,66,864	4,156
1,952	40	1,942,720	836	2,880	232	7,312	732,671	19,428	1,736	90,537	7,320	55,865	9,773	15,683	94	13,840	1,42,721	2,219
845	32	2,263,958	1,888	3,680	248	4,732	494,479	7,521	2,544	60,021	7,677	39,725	5,537	27,450	24	25,782	1,76,113	2,912
2,464	132	7,862,400	1,120	4,304	256	10,877	705,310	...	7,799	76,753	7,313	79,748	5,961	18,250	40	18,250	1,72,987	2,687
2,232	344	2,325,364	1,728	5,808	488	10,877	1,126,848	37,86	4,157	193,087	7,510	78,823	5,912	36,200	52	37,054	2,62,987	4,095
2,464	132	7,862,400	1,120	4,304	256	10,877	705,310	...	7,799	76,753	7,313	79,748	5,961	18,250	40	18,250	1,72,987	2,687
2,232	344	2,325,364	1,728	5,808	488	10,877	1,126,848	37,86	4,157	193,087	7,510	78,823	5,912	36,200	52	37,054	2,62,987	4,095
2,464	132	7,862,400	1,120	4,304	256	10,877	705,310	...	7,799	76,753	7,313	79,748	5,961	18,250	40	18,250	1,72,987	2,687
2,232	344	2,325,364	1,728	5,808	488	10,877	1,126,848	37,86	4,157	193,087	7,510	78,823	5,912	36,200	52	37,054	2,62,987	4,095
2,464	132	7,862,400	1,120	4,304	256	10,877	705,310	...	7,799	76,753	7,313	79,748	5,961	18,250	40	18,250	1,72,987	2,687
2,232	344	2,325,364	1,728	5,808	488	10,877	1,126,848	37,86	4,157	193,087	7,510	78,823	5,912	36,200	52	37,054	2,62,987	

* Includes 120 eight-pie labels.

† Includes 12 six-anna and eight-pie labels.

Gross value of ordinary postage labels sold as per Appendix X

DEDUCT.—Amount adjusted in Post Office Books for which retirement allowance is paid per Appendix A.

ADD—Telegraph revenue realised in postage stamps

Ordinary postage labels used by Presidency Banks and their branches in connection with Communication Telegrams realised in postage stamps

Ordinary postage labels used by Presidency Banks and their branches in connection with Government Treasury business and adjusted under Government orders as Service labels

business and adjusted under Government orders as Service labels	.	.	.	.	.	.
Excess shown by Superintendent of Stamps	.	.	.	.	.	.

Excess shown by Superintendent of Stamps
Difference in figures furnished by the Civil Account Department, and those by the Superintendent of Stamps and

Gross value of ordinary stamps as per Appendix V

Discount as per Appendix X

DEDUCT—Amount on account of difference in figures furnished by the Civil Account Department and those by the Surveyor.

ADD—Discount on ordinary stamps affixed to Telegraph messages during 1882-88.

Discount as per Appendix V

Statement showing the Number of Service Postage Labels of each denomination sold in each Postal Circle, and the Gross Value thereof, during the years 1886-87 and 1887-88.

NAMES OF POSTAL CIRCLES.	1-anna Post-cards.	9-pie Soldier's Envelopes.	1-anna Labels.	2-anna Labels.	4-anna Labels.	8-anna Labels.	Gross Value.
	No.	No.	No.	No.	No.	No.	R
Bengal	169,145	2,880	1,279,038	1,896,404	155,611	41,456	2,33,802
Madras	308,954	6,768	2,650,031	2,607,604	190,491	35,361	3,11,630
Bombay	102,069	12,320	1,797,858	3,298,997	287,920	61,230	3,16,803
North-Western Provinces	84,014	17,968	1,396,320	1,765,840	155,056	27,210	2,07,186
Punjab	135,324	23,024	964,435	2,697,475	169,785	107,832	3,20,049
Burma	19,124	1,600	253,352	480,862	26,133	2,772	46,294
Central Provinces	28,588	960	564,880	677,377	55,948	11,394	79,339
Oudh	22,432	13,152	314,461	446,732	35,770	8,062	52,408
Rajputana	3,264	..	114,536	104,364	8,799	966	12,381
Assam	33,696	..	128,884	306,856	15,058	3,484	29,510
Behar	24,986	3,440	393,718	435,507	23,506	1,403	45,373
Eastern Bengal	19,232	..	136,514	240,768	8,294	646	21,934
Central India	1,792	..	80,757	124,151	5,736	600	11,912
Sind	24,256	1,584	593,085	609,705	27,276	3,091	64,853
Total of 1887-88	976,876	83,696	10,667,869	15,689,642	1,165,383	305,507	18,03,474
TOTAL OF 1886-87	960,730	94,944	10,485,563	15,145,414	1,099,922	299,528	17,41,245

Gross value of Service postage labels as per Appendix X.
 DEDUCT—Ordinary postage labels used by Presidency Banks and their branches in connection with the Government Treasury business adjusted as Service labels :
 Difference in figures furnished by the Civil Account Department and those by the Superintendent of Stamps and under reference

Gross value of Service stamps as per Appendix VI

R 18,11,058
 7,454
 130
 7,584
 18,03,474
 18,03,474

Appendix No. VIII.
Statement showing the offences punishable by law committed by Post Office officials during the years 1886-87 and 1887-88.

	NUMBER OF ASCERTAINED CASES OF DISHONESTY ON THE PART OF THE POST OFFICE EMPLOYÉS.		TOTAL.
	Number of legal convictions.	Number of cases departmentally punished.	
Bengal	17	13	30
Madras	26	8	34
Bombay	4	13	17
North-Western Provinces	18	2	20
Punjab	9	7	16
Burma	18	2	20
Central Provinces	15	6	21
Oudh	6	5	11
Rajputana	1	18	19
Assam	9	5	14
Behar	15	3	18
Eastern Bengal	6	...	6
Central India	1	...	1
Sind	3	...	3
Railway Mail Service	2	10	12
	150	92	242
	100	85	245
	Total of 1887-88		
	TOTAL OF 1886-87		

Appendix No. IX.
Statement showing the Staff of Officers, Clerks, and others of the Post Office Department in British India on the 31st March 1887 and 1888.

Statement showing the Staff of Officers, Clerks, and others of the Post Office Department in British India on the 1st January 1889.																																
	BENGAL.		MAPRAS.		BOMBAY.		NORTH-WESTERN PROVINCES.		PUNJAB.		BURMA.		CENTRAL PROVINCES.		ODH.		RAJPUTANA.		ASSAM.		BEHAR.		EASTERN BENGAL.		CENTRAL INDIA.		SIND.		RAILWAY MAIL SERVICE.		TOTAL.	
	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.
Director-General of the Post Office.	52	57	41	52	22	27	55	51	32	32	11	16	12	11	12	13	12	10	10	10	18	18	8	9	7	7	8	7	54	60	352	380
Deputy Director-General of the Post Office.	818	809	650	678	703	619	675	685	519	506	93	110	228	229	228	226	228	136	155	169	327	323	187	226	105	109	89	88	...	...	4,601	4,915
Assistant Director-General of the Post Office.	314	317	444	465	576	615	575	585	413	404	211	254	148	149	148	148	148	44	47	49	115	112	140	105	22	26	39	59	...	...	2,214	2,276
Assistant Director-General, Foreign Post.	1,183	1,273	504	514	621	631	365	401	323	340	112	153	136	136	155	151	116	81	93	98	157	173	103	105	52	55	62	59	1,416	1,496	5,342	5,603
Comptroller, Post Office.	1,641	1,682	1,277	1,299	1,376	1,445	1,050	1,093	769	862	208	263	404	404	262	263	262	224	220	224	343	351	249	280	147	146	167	148	497	513	9,506	9,851
Deputy Comptroller, Post Office.	1,086	1,108	481	511	650	749	45	81	350	350	18	23	276	283	221	250	221	92	220	224	668	671	272	281	34	31	61	66	...	...	4,455	4,725
Postmasters General and Deputy Postmasters General.	1,822	1,761	2,771	2,651	2,032	2,061	475	449	1,083	1,123	42	121	757	831	201	167	537	539	585	634	246	339	770	804	497	515	146	168	13	8	12,098	12,171
Superintendents, Probationers, Assistant Superintendents, and Inspectors of Post Offices and Railway Mail Service.	17	21	67	70	24	36	57	57	54	53	3	8	20	22	3	3	3	2	2	2	21	16	3	3	9	10	7	7	...	...	287	311
Postmasters, including Deputy, Assistant, Sub and Branch Postmasters.	2	2	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Agencies, such as School Masters, &c.	43	44	76	81	33	36	63	59	45	46	11	17	24	24	3	3	3	2	13	14	15	15	5	...	...	...	...	...	...	...	...
Clerks (English and Vernacular).	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Postmen and other Servants.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Village Postmen.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Road Establishment, consisting of Overseers, Rainers, Clerks and Booking Agents, Coachmen, Sycos, Boatmen, Bearers and others.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GOVERNED OFFICE.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Signalers.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Clerks.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Other Servants.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL.	6,987	7,092	6,313	6,322	6,058	6,251	3,654	3,793	3,391	3,524	506	736	2,107	2,080	1,105	1,108	1,112	1,134	1,248	1,313	2,011	2,029	1,738	1,808	883	906	586	602	1,680	1,988	39,572	40,713

Appendix No. X.

Comparative Statement showing the Receipts and Charges of the Postal Department for the years 1886-87 and 1887-88.

HEADS OF RECEIPTS.	1886-87.	1887-88.	Increase.	Decrease.
POSTAL SERVICE.	R	R	R	R
<i>Postage realized in Cash and Commission.*</i>				
Bengal	5,57,872	5,80,134	22,262	...
Madras	3,00,584	3,22,359	21,775	...
Bombay	3,59,492	3,66,925	7,433	...
North-Western Provinces	3,71,112	4,00,031	28,919	...
Punjab	2,41,817	2,49,305	7,488	...
Burma	1,35,146	1,86,738	51,592	...
Central Provinces	1,35,046	1,44,055	9,009	...
Oudh	95,655	1,01,541	5,886	...
Rajputana	71,645	72,284	639	...
Assam	80,917	83,949	3,032	...
Behar	1,95,742	2,01,688	5,946	...
Eastern Bengal	1,16,837	1,19,236	2,399	...
Central India	61,632	63,522	1,890	...
Sind	88,538	76,309	...	12,229
TOTAL	28,12,035	29,68,076	1,68,270	12,229
<i>Sale of Ordinary Postage Stamps.</i>				
Bengal	8,74,937	8,39,203	...	35,734
Madras	12,59,291	13,55,374	96,083	...
Bombay	15,36,624	16,45,790	1,09,166	...
North-Western Provinces	7,41,561	7,87,711	46,150	...
Punjab	7,06,279	7,43,316	37,037	...
Burma	2,86,595	3,58,168	71,573	...
Central Provinces	2,46,812	2,66,864	20,052	...
Oudh	1,31,776	1,42,721	10,945	...
Rajputana	1,60,773	1,76,113	15,340	...
Assam	1,71,379	1,72,987	1,608	...
Behar	2,52,615	2,62,987	10,372	...
Eastern Bengal	1,30,244	1,38,556	8,312	...
Central India	93,834	96,640	2,806	...
Sind	2,09,858	2,11,083	1,225	...
TOTAL	68,02,578	71,97,513	4,30,669	35,734
Deduct—Discount on sale of Postage Stamps	1,05,729	1,11,960	6,231	...
NET TOTAL	66,96,849	70,85,553	4,24,438	35,734
<i>Sale of Service Postage Stamps.</i>				
Bengal	2,38,433	2,39,675	1,242	...
Madras	2,93,115	3,12,302	19,187	...
Bombay	3,54,912	3,67,673	12,761	...
North-Western Provinces	2,03,515	2,07,186	3,671	...
Punjab	3,08,313	3,20,049	11,736	...
Burma	37,189	46,458	9,269	...
Central Provinces	77,463	79,339	1,876	...
Oudh	49,115	52,408	3,293	...
Rajputana	11,979	12,381	402	...
Assam	27,896	29,510	1,614	...
Behar	46,316	45,378	...	938
Eastern Bengal	23,051	21,934	...	1,117
Central India	12,552	11,912	...	640
Sind	65,303	64,853	...	450
TOTAL	17,49,152	18,11,058	65,051	3,145

* This includes (a) Commission realised on issue of Money Orders and other Money Order receipts.
 (b) Commission realised on sale of British Postal Orders.
 (c) Postage on privileged publications.
 (d) Forfeited India Postal Notes and commission on India Postal notes.

Appendix No. X—continued.

HEADS OF RECEIPTS.	1886-87.	1887-88.	Increase.	Decrease.
POSTAL SERVICE.— <i>contd.</i>	R	R	R	R
<i>Steam Postage due by the London Post Office.</i>				
Bombay	2,76,995	2,72,133	...	4,862
<i>Payments by Colonial and Foreign Administrations.</i>				
Bombay	12,600	8,861	...	3,739
TOTAL	2,89,595	2,80,994	...	8,601
Miscellaneous.				
Bengal	16,482	15,159	...	1,323
Madras	14,732	17,673	2,941	...
Bombay	9,082	7,497	...	1,585
North-Western Provinces	22,779	6,812	...	15,967
Punjab	10,216	18,398	8,182	...
Burma	3,543	3,872	329	...
Central Provinces	2,254	2,538	284	...
Oudh	765	1,237	472	...
Rajputana	914	2,625	1,711	...
Assam	1,131	1,911	780	...
Behar	1,645	1,442	...	203
Eastern Bengal	594	1,637	1,043	...
Central India	1,515	717	...	798
Sind	1,139	1,396	257	...
TOTAL	86,791	82,914	15,999	19,876
TOTAL POSTAL SERVICE.				
Bengal	16,87,724	16,74,171	...	13,553
Madras	18,67,722	20,07,708	1,39,986	...
Bombay	25,49,705	26,68,879	1,19,174	...
North-Western Provinces	13,38,967	14,01,740	62,773	...
Punjab	12,66,625	13,31,068	64,443	...
Burma	4,62,473	5,95,236	1,32,763	...
Central Provinces	4,61,575	4,92,796	31,221	...
Oudh	2,77,311	2,97,907	20,596	...
Rajputana	2,45,311	2,63,403	18,092	...
Assam	2,81,323	2,88,357	7,034	...
Behar	4,96,318	5,11,495	15,177	...
Eastern Bengal	2,70,726	2,81,363	10,637	...
Central India	1,69,533	1,72,791	3,258	...
Sind	3,64,838	3,53,641	...	11,197
TOTAL	1,17,40,151	1,23,40,555	6,25,154	24,750
Deduct—Discount on sale of Postage stamps	1,05,729	1,11,960	6,231	...
NET TOTAL	1,16,34,422	1,22,28,595	6,18,923	24,750
DEDUCT—				
<i>Amount due to the London Post Office.</i>				
Bombay	5,22,903	5,54,320	31,417	...
<i>Payments to Colonial and Foreign Administration.</i>				
Bombay	28,929	8,920	...	20,009
TOTAL	5,51,832	5,63,240	31,417	20,009

Appendix No. X.—continued.

HEADS OF RECEIPTS.	1886-87.	1887-88.	Increase.	Decrease.
	R	R	R	R
POSTAL SERVICE—contd.				
<i>Net Amount.</i>				
Bengal	16,87,724	16,74,171	...	13,553
Madras	18,67,722	20,07,708	1,39,986	...
Bombay	19,97,873	21,05,639	1,07,766	...
North-Western Provinces	13,38,967	14,01,740	62,773	...
Punjab	12,66,625	13,31,068	64,443	...
Burma	4,62,473	5,95,236	1,32,763	...
Central Provinces	4,61,575	4,92,796	31,221	...
Oudh	2,77,311	2,97,907	20,596	...
Rajputana	2,45,311	2,63,403	18,092	...
Assam	2,81,323	2,88,357	7,034	...
Behar	4,96,318	5,11,495	15,177	...
Eastern Bengal	2,70,726	2,81,363	10,637	...
Central India	1,69,533	1,72,791	3,258	...
Sind	3,64,838	3,53,641	...	11,197
TOTAL	1,11,88,319	1,17,77,315	6,13,746	24,750
Deduct—Discount on sale of Postage stamps	1,05,729	1,11,960	6,231	...
NET AMOUNT	1,10,82,590	1,16,65,355	6,07,515	24,750
NON-POSTAL BRANCHES.				
<i>Bullock Train.</i>				
Punjab	1,37,343	1,04,861	...	32,482
<i>Passenger Service.</i>				
Bengal	550	...	...	550
North-Western Provinces	72	...	...	72
Punjab	1,99,416	2,05,900	6,484	...
Assam	360	...	...	360
Central India	5,300	5,220	...	80
TOTAL	2,05,698	2,11,120	6,484	1,062
TOTAL OF NON-POSTAL BRANCHES.				
Bengal	550	...	...	550
North-Western Provinces	72	...	...	72
Punjab	3,36,759	3,10,761	...	25,998
Assam	360	...	...	360
Central India	5,300	5,220	...	80
TOTAL	3,43,041	3,15,981	...	27,060

Appendix No. X,—continued.

HEADS OF CHARGES.	1886-87.	1887-88.	Increase.	Decrease.
	R	R	R	R
POSTAL SERVICE—contd.				
<i>Fixed Establishment and Charges.</i>				
Director General of the Post Office	1,15,966	1,23,800	7,834	...
Comptroller, Post Office	2,82,066	2,97,349	15,283	...
Bengal	11,39,474	11,66,387	26,913	...
Madras	8,80,808	8,69,869	...	10,939
Bombay	12,26,849	12,31,575	4,726	...
North-Western Provinces	7,13,393	7,18,677	5,284	...
Punjab	5,80,909	5,84,631	3,722	...
Burma	2,13,073	2,91,700	78,627	...
Central Provinces	3,09,999	3,18,068	8,069	...
Oudh	1,67,407	1,70,672	3,265	...
Rajputana	1,84,340	1,98,611	14,271	...
Assam	2,55,402	2,81,037	25,635	...
Behar	3,24,379	3,25,645	1,266	...
Eastern Bengal	2,23,167	2,34,964	11,797	...
Central India	1,20,021	1,21,013	992	...
Sind	1,33,918	1,36,540	2,622	...
Railway Mail Service	7,18,153	7,30,602	12,449	...
TOTAL	75,89,324	78,01,140	2,22,755	10,939
<i>Miscellaneous and Contingencies.</i>				
Director General of the Post Office	54,402	50,445	...	3,957
Comptroller, Post Office	17,275	16,771	...	504
Bengal	(a) 712 (e) 15 1,85,188 (c) 1,692 (k) 391	41 180 1,87,369 1,512 ...	1,104	...
Madras	(a) 53 (f) 26,819 8 1,525 (c) 572 (e) 760 (r) 29,436 2,12,376	246 25 073 79 197 1,450 1,18,778	...	3,763
Bombay	(a) 33 (f) 1,440 (c) 2,527 (d) 34,595 (a) 2,152 77,807 (c) 4,796 (f) 333 58,070	65 89,213 14,749 25,965 3,721 77,412 100 49 61,010	...	31,637
North-Western Provinces	(c) 825 (g) 851 32,072 (c) 332 (e) ... 50,310 (a) 59 (c) —19 17,814 (a) ... (c) 50 27,209 (a) 2 (e) 192 (c) 700	1,875 212 56,092 1,460 6,896 38,729 ... —355 15,395 12 —442 24,454 ... 1,482 220	3,351	...
Punjab	(c) 332 (e) ... 50,310 (a) 59 (c) —19 17,814 (a) ... (c) 50 27,209 (a) 2 (e) 192 (c) 700	1,460 6,896 38,729 ... —355 15,395 12 —442 24,454 ... 1,482 220	32,044	...
Burma	(a) 59 (c) —19 17,814 (a) ... (c) 50 27,209 (a) 2 (e) 192 (c) 700	... —355 15,395 12 —442 24,454 ... 1,482 220	...	11,976
Central Provinces	(a) 59 (c) —19 17,814 (a) ... (c) 50 27,209 (a) 2 (e) 192 (c) 700	... —355 15,395 12 —442 24,454 ... 1,482 220	...	2,407
Oudh	(a) 59 (c) —19 17,814 (a) ... (c) 50 27,209 (a) 2 (e) 192 (c) 700	... —355 15,395 12 —442 24,454 ... 1,482 220	...	1,959
Rajputana	(a) 59 (c) —19 17,814 (a) ... (c) 50 27,209 (a) 2 (e) 192 (c) 700	... —355 15,395 12 —442 24,454 ... 1,482 220	...	6,121
Assam	(a) 59 (c) —19 17,814 (a) ... (c) 50 27,209 (a) 2 (e) 192 (c) 700	... —355 15,395 12 —442 24,454 ... 1,482 220	...	...
Behar	(a) 59 (c) —19 17,814 (a) ... (c) 50 27,209 (a) 2 (e) 192 (c) 700	... —355 15,395 12 —442 24,454 ... 1,482 220	...	1,236

(a) Law Charges.
(c) Compensation for Loss of Insured Parcels.
(d) Special train hire.
(e) Payments to State Railways.

(f) Haulage of Sorting Carriages.
(g) Camp of Exercise.
(h) Miscellaneous State Railway Payments.
(i) Exchange on Continental Money Orders.

Appendix No. X—continued.

HEADS OF CHARGES.	1886-87.	1887-88.	Increase.	Decrease.
POSTAL SERVICE—contd.	R	R	R	R
Miscellaneous and Contingencies—continued.				
Eastern Bengal	25,332	27,105	2,173	...
(c) —400	...	...	...	...
Central India	11,894	10,456	...	1,549
(c) 111	...	...	...	...
(c) 1,400	...	300	...	...
Sind	2	...	...	11,102
(t) 24,118	...	14,118	...	...
(a) ...	...	670	...	...
(e) 5,03,137	...	5,08,170	...	...
Railway Mail Service	2,50,306	3,32,609	77,001	...
(f) 10,000	...	38,154	...	...
(d) 9,623	...	5,331	...	...
(k) 34,867	...	...	...	...
TOTAL	18,55,490	18,91,146	1,15,673	80,017
Mail-cart (after deducting charges for Passenger Service).				
Bengal	8,172	12,904	4,732	...
Madras	18,227	22,693	4,466	...
Bombay	29,725	39,318	9,593	...
North-Western Provinces	35,077	31,956	...	3,121
Punjab	97,397	68,770	...	28,627
Burma	200	4,135	3,935	...
Central Provinces	28,212	29,279	1,067	...
Oudh	5,615	3,693	...	1,922
Rajputana	4,813	...	...	4,813
Assam	6,568	3,709	...	2,859
Behar	480	544	64	...
Central India	73	—504	...	577
Sind	14,618	14,406	...	212
Railway Mail Service	70	...	...	70
TOTAL	2,49,247	2,30,903	23,857	42,201
Bounty Money.				
Bengal	56	27	...	29
Madras	2,150	3,271	1,121	...
Bombay	2,294	2,387	93	...
Burma	453	384	...	69
TOTAL	4,953	6,069	1,214	98
Construction and Repairs of Post Office Buildings.				
Bengal	12,974	13,844	870	...
Madras	190	201	11	...
Bombay	1,415	530	...	885
North-Western Provinces	1,613	947	...	666
Punjab	265	1,100	835	...
Burma	6	791	785	...
Central Provinces	1,022	1,143	121	...
Oudh	616	600	...	16
Rajputana . . . . .	...	26	26	...
Assam	2,451	1,709	...	742
Behar	2,817	1,310	...	1,507
Eastern Bengal	3,946	5,671	1,725	...
Central India	75	31	...	44
Sind	245	519	274	...
Railway Mail Service	252	404	152	...
TOTAL	27,887	28,826	4,799	3,860

(g) Pishin Field Force Charge.

(a) Law Charges.

(c) Compensation for Loss of Insured Parcels.

(d) Special train hire.

(e) Payments to State Railways.

(f) Haulage of Sorting Carriage.

(k) Miscellaneous State Railway Payments.

Appendix No. X—concluded.

Heads of Charges.	1886-87.	1887-88.	Increase.	Decrease.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
POSTAL SERVICE—concluded.				
<i>Total Postal Service.</i>				
Director General of the Post Office	170,368	1,74,245	3,877	...
Comptroller, Post Office	2,99,341	3,14,120	14,779	...
Bengal	13,48,674	13,82,264	33,590	...
Madras	10,11,104	10,02,000	...	9,104
Bombay	15,40,690	15,22,580	...	18,110
North-Western Provinces	8,35,171	8,32,862	...	2,309
Punjab	7,38,317	7,17,598	...	20,719
Burma	2,46,136	3,01,458	1,15,322	...
Central Provinces	3,89,583	3,86,864	...	2,719
Oudh	1,91,452	1,90,372	...	1,080
Rajputana	2,16,606	2,24,131	7,525	...
Assam	2,03,645	3,09,558	15,913	...
Behar	3,60,886	3,59,473	...	1,413
Eastern Bengal	2,52,045	2,67,740	15,695	...
Central India	1,32,174	1,30,996	...	1,178
Sind	1,74,301	1,65,883	...	8,418
Railway Mail Service	15,26,408	16,15,940	89,532	...
TOTAL .	97,26,901	99,58,084	2,96,233	65,050
NON-POSTAL BRANCHES.				
<i>Bullock Train.</i>				
Punjab	1,50,881	1,52,872	1,991	...
<i>Passenger Service.</i>				
Bengal	550	...	...	550
North-Western Provinces	72	...	...	72
Punjab	1,99,416	2,05,900	6,484	...
Assam	360	...	...	360
Central India	5,300	5,220	...	80
TOTAL .	2,05,698	2,11,120	6,484	1,062
<i>Subsidy Payments.</i>				
Bengal to British India Steam Navigation Company	4,56,977	4,60,767	3,790	...
Bombay to Euphrates and Tigris do. do.	42,114	29,087	...	13,027
Burma to Irrawaddy Flotilla Company	39,052	42,052	3,000	...
TOTAL .	5,38,143	5,31,906	6,790	13,027
TOTAL NON-POSTAL BRANCHES.				
Bengal	4,57,527	4,60,767	3,240	...
Bombay	42,114	29,087	...	13,027
North-Western Provinces	72	...	...	72
Punjab	3,50,297	3,58,772	8,475	...
Burma	39,052	42,052	3,000	...
Assam	360	...	...	360
Central India	5,300	5,220	...	80
TOTAL .	8,94,722	8,95,898	14,715	13,539

Appendix

Comparative Abstract of Receipts and Charges of the

POST OFFICE REVENUE.		1886-87.	1887-88.	1886-87.	1887-88.
		R	R	R	R
I.—POSTAL SERVICE.					
<i>Cash Receipts—</i>					
Postage on Letters, Newspapers and Parcels		14,52,485	14,47,654		
Receipts on account of Money Orders		13,65,031	15,22,551		
Ditto ditto Postal Notes		1,376	...		
Ditto ditto British Postal Orders		454	506		
		28,19,346	29,70,711		
DEDUCT—					
Refund of Postage collections		7,304	2,631		
Ditto Money Order commission		7	4		
		7,311	2,635		
<i>Sale of Postage Stamps, ordinary (gross value)</i>				28,12,035	29,68,076
<i>Ditto ditto, service</i>				68,02,578	71,97,513
<i>Miscellaneous Receipts (i. e., sale of waste paper, &c.)</i>				17,49,152	18,11,058
Fees for Window Delivery Tickets		8,512	8,206		
Other petty receipts		78,895	76,273		
		87,407	84,479		
DEDUCT—Refund of Window Delivery Tickets		204	...		
Ditto petty receipts		412	1,565		
		616	1,565	86,791	82,914
DEDUCT—					
<i>Amount of Foreign Postage due to London</i>				1,14,50,556	1,20,59,561
<i>Payments to Colonial and other Foreign Administrations</i>		2,45,908	2,82,187		
		16,329	59	2,62,237	2,82,246
TOTAL				1,11,88,319	1,17,77,315
II.—NON-POSTAL BRANCHES.					
<i>Bullock Train collections</i>		1,37,343	1,04,901		
DEDUCT—Refund of Bullock Train collections . . . . .		...	40	1,37,343	1,04,861
<i>Mail-cart, Parcel Van and Passenger service</i>		1,93,488	1,99,900		
Contribution from Native States		11,300	11,220		
Miscellaneous contributions		910	...	2,05,698	2,11,120
TOTAL . . . . .		...	..	3,43,041	3,15,981
III.—RECEIPTS NOT SHOWN IN POST OFFICE ACCOUNTS, BUT CREDITED TO POST OFFICE FINANCE AND REVENUE ACCOUNTS.					
* District Post collections, including Zamindari dak receipts in Bengal				47,420	48,666
GRAND TOTAL				1,15,78,780	1,21,41,966

* With the exception of Rs48,666 the assets of the district post are not shown as Post Office Revenue, but are credited in the Finance and Revenue Accounts under the head "No. VI Provincial Rates."

No. XI.

Postal Department during the years 1886-87 and 1887-88.

POST OFFICE EXPENDITURE.		1886-87.	1887-88.	1886-87.	1887-88.
		R	R	R	R
I.—POSTAL SERVICE.					
<i>Salaries and Establishment.</i>					
CHIEF OFFICE, CALCUTTA.	Director-General's Office, Salaries	78,877	86,853		
	Comptroller's Office,	38,909	33,996		
	Establishment	2,80,247	3,00,299		
PRESIDENCY AND DISTRICT OFFICES.	Postmasters General, Deputy Postmasters General, and Assistant Director-General, R. M. S., Salaries	1,92,792	1,88,870		
	Presidency Postmasters, Superintendents and Inspectors, Salaries	7,18,066	7,32,035		
	Establishment	52,02,206	54,04,703		
CONVEYANCE OF MAILS.	Road Establishment	9,46,785	9,15,360		
	Ferry	3,040	3,147		
	Steam Service Contract	35,600	48,500		
	Boat Establishment	25,387	18,251		
	Railway Charges	18,290	17,896		
POST OFFICE, MISCELLANEOUS.	Printing Establishment	49,125	51,225		
				75,89,324	78,01,140
<i>Miscellaneous and Contingent charges.</i>					
CHIEF OFFICE, CALCUTTA.	Temporary Establishment	5,692	8,777		
	Office Expenses	60,150	47,868		
	Travelling Expenses	5,835	10,571		
PRESIDENCY AND DISTRICT OFFICES.	Experimental and Temporary Establishment	26,468	23,771		
	Office Expenses	4,59,548	5,38,262		
	Travelling Expenses	3,60,325	3,42,690		
	Road Establishment, Temporary	6,083	3,335		
	Contingent Road Charges	53,411	55,000		
CONVEYANCE OF MAILS.	Payments to P. and O. Company	17,239	15,267		
	Boat Establishment, Contingencies	912	1,240		
	Special Train hire	35,847	31,100		
	Payments to State Railways	5,48,985	5,11,593		
	Payments to Guaranteed Railways	1,29,497	1,58,012		
POST OFFICE, MISCELLANEOUS.	Printing, Miscellaneous	63,661	89,293		
	Other Miscellaneous charges	52,401	54,367		
	Loss by Exchange on Overland Continental Money Orders	29,436	..		
				18,55,490	18,91,146
CONVEYANCE OF MAILS.	Mail Cart (after deducting Passenger Van Service).	4,54,945	4,42,023		
	Mail Cart Establishment and Charges	2,05,698	2,11,120		
	Deduct Mail Cart and Parcel Van Passenger Service			2,49,247	2,30,903
	Bounty Money . . . . .	..	..	4,953	6,009
POST OFFICE, MISCELLANEOUS.	Construction and repair of Post Offices . . . . .	..	..	27,88	28,826
	Discount on Sale of ordinary Stamps . . . . .	..	..	1,05,729	1,11,960
TOTAL		..	..	98,32,630	1,00,70,044
II.—NON-POSTAL BRANCHES.					
CONVEYANCE OF MAILS.	Bullock Train Establishment and Charges . . . . .	..	..	1,50,881	1,52,872
	Mail cart and Parcel Van Passenger Service . . . . .	..	..	2,05,698	2,11,120
	Subsidy to B. I. and other S. N. Companies . . . . .	..	..	5,38,143	5,31,906
TOTAL		..	..	8,94,722	8,95,898
III.—CHARGES NOT DEALT WITH IN THE POSTAL DEPARTMENT, BUT DEBITED TO POST OFFICE IN FINANCE AND REVENUE ACCOUNTS.					
* District Post Establishments, including Zemindari Daks in Bengal . . . . .		..	..	11,99,695	11,53,810
Stores from England . . . . .		..	..	4,91,252	4,99,400
Payments under Postal arrangements with Lords of the Treasury . . . . .		..	..	6,80,000	6,50,000
Exchange on charges in England . . . . .		..	..	4,40,470	4,82,990
TOTAL		..	..	28,11,417	27,86,209
GRAND TOTAL		..	..	1,35,38,769	1,37,52,151

* The entire charges of the District Post, managed by the local Postal Authorities subject to the orders of the Local Governments, are debited against the Post Office in the Finance and Revenue Accounts, while no corresponding credit is given to the Post Office for District Post Assets.

Appendix

Accounts showing the Gross Revenue, Cost of Management, and Net Revenue, &c.

[NOTE.—The financial figures in this table do not include either receipts or disbursement

YEAR.	POSTAGE REVENUE PROPER.			Miscellaneous cash receipts.	Total receipts.	Net receipts after deduction of postage due to foreign countries.	Net receipts deducting also official postage.	Disbursements.	Excess of receipts.	Deficit, if official postage be not reckoned as a receipt.	Proportion of postage revenue proper realised in cash.	POSTAL TACKLES AT THE OF EACH
	Sale of stamps to public.	Official postage.	Cash on unpaid and insufficiently paid letters, &c.									Post Offices.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	R	R	R	R	R	R	R	R	R	R		No.
1853-54 . . .	...	24,71,176	19,92,870	55,584	45,19,630	45,19,630	20,48,454	24,37,209	20,82,421	3,88,755	...	...
1854-55 (estimated) .	...	13,00,000	22,72,910	...	35,72,910	32,86,910	19,86,910	27,39,376	5,47,534	7,52,466	...	645
1855-56 . . .	8,52,750	16,20,662	7,72,744	60,300	33,06,456	32,11,186	15,90,524	29,44,501	2,66,685	13,53,977	...	753
1856-57 . . .	8,70,610	18,62,066	9,94,934	1,69,710	38,97,260	37,12,850	18,50,844	29,03,289	8,09,561	10,52,445	...	779
1857-58 . . .	8,53,500	18,53,210	8,25,284	1,75,470	37,07,464	36,03,024	17,49,814	35,92,848	10,176	18,43,034	...	810
1858-59 . . .	11,98,870	25,25,189	12,26,002	1,93,230	51,43,291	49,40,141	24,14,952	35,20,092	14,20,049	11,05,140	...	835
1859-60 . . .	14,49,040	27,47,012	12,35,683	92,260	55,23,995	53,39,245	25,92,233	37,37,911	16,01,334	11,45,678	...	852
1860-61 . . .	15,99,349	23,84,734	12,23,860	83,860	52,91,803	51,19,013	27,34,279	38,60,798	12,58,215	11,26,519	...	889
1861-62 . . .	17,59,920	28,68,833	12,54,826	62,760	59,46,339	56,73,679	28,04,846	37,99,755	18,73,924	9,94,909	...	942
1862-63 . . .	18,93,089	31,92,983	13,30,874	56,555	64,73,501	62,13,665	30,20,682	37,37,535	24,76,130	7,16,853	...	1,011
1863-64 . . .	21,00,107	35,58,546	14,43,410	35,588	71,37,651	67,65,591	32,07,045	38,76,162	28,89,429	6,69,117	...	1,091
1864-65 . . .	22,80,090	40,20,822	14,67,745	53,970	78,22,627	74,37,401	34,16,579	39,30,579	35,06,822	5,14,000	...	1,191
1865-66 . . .	24,46,105	50,08,003	14,91,707	47,600	89,93,415	85,67,271	35,59,268	41,88,625	43,78,646	6,29,357	...	1,538
1866-67 (11 months) .	23,18,930	26,56,260	13,96,468	49,336	64,20,994	60,21,873	33,65,613	40,23,481	19,92,392	6,63,868	...	1,738
1867-68 . . .	25,42,261	23,09,839	15,32,952	63,128	64,48,180	60,84,446	37,74,607	47,54,940	13,29,506	9,80,333	...	2,205
1868-69 . . .	28,59,802	27,55,016	16,25,976	44,224	72,85,018	68,60,720	41,05,704	53,70,201	14,90,519	12,64,497	...	2,589
1869-70 . . .	26,90,557	28,87,627	16,13,383	67,550	72,59,117	68,16,010	39,28,383	55,96,779	12,19,231	16,68,396	...	2,629
1870-71 . . .	27,95,220	42,39,124	17,80,090	56,424	88,70,858	79,82,895	37,43,771	51,77,567	28,05,328	14,33,796	...	2,736
1871-72 . . .	28,94,628	34,95,569	18,57,037	46,820	82,94,054	78,34,332	43,38,763	50,97,695	27,36,637	7,58,932	...	2,884
1872-73 . . .	29,70,417	10,63,847	18,86,960	1,08,779	60,30,003	55,16,109	44,52,262	52,32,689	2,83,420	7,80,427	31'86	3,006
1873-74 . . .	31,44,210	10,54,294	19,06,351	88,107	61,92,962	55,78,656	45,24,362	54,21,251	1,57,405	8,96,889	31'23	3,178
1874-75 . . .	33,77,668	10,82,570	20,25,126	38,974	65,24,338	59,48,732	48,66,162	55,70,868	3,77,864	7,04,706	31'23	3,408
1875-76 . . .	35,98,306	11,44,901	21,28,245	36,382	69,07,834	63,35,301	51,90,400	56,39,310	6,95,991	4,48,910	30'97	3,631
1876-77 . . .	37,13,288	12,06,884	21,80,904	37,183	71,38,259	66,38,656	54,81,772	57,87,667	9,00,989	3,05,895	30'71	3,852
1877-78 . . .	41,22,910	12,86,136	22,44,948	53,845	77,07,839	72,97,171	60,11,035	60,82,704	12,14,467	71,669	29'33	4,107
1878-79 . . .	45,00,924	12,63,017	20,91,107	42,720	78,97,768	74,72,592	62,09,575	65,57,308	9,15,284	3,47,733	26'62	4,392
1879-80 . . .	48,37,899	13,48,874	20,47,289	63,822	82,97,884	79,89,726	66,40,852	68,93,435	10,96,291	2,52,583	24'86	4,410
1880-81 . . .	48,83,567	13,41,149	25,11,030	53,384	87,89,130	85,33,595	71,92,446	74,14,125	11,19,470	2,21,679	28'74	4,521
1881-82 . . .	43,91,285	13,88,929	31,36,104	98,800	90,15,118	87,04,259	73,15,330	79,58,765	7,45,494	6,43,435	35'17	4,819
1882-83 . . .	44,50,471	14,90,802	33,77,402	53,297	93,71,972	91,06,935	76,16,133	85,49,226	5,57,709	9,33,093	36'24	5,310
1883-84 . . .	47,92,161	15,72,756	35,24,817	57,835	99,47,569	96,62,300	80,89,544	89,42,790	7,19,510	8,53,246	35'64	5,879
1884-85 . . .	50,24,334	16,17,614	35,87,102	43,620	1,02,72,670	99,89,669	83,72,055	90,72,350	9,17,319	7,00,295	35'07	6,488
1885-86 . . .	64,08,218	17,19,768	26,88,929	96,317	1,09,13,232	1,06,05,220	88,85,452	94,26,282	11,78,938	5,40,830	24'86	6,849
1886-87 . . .	66,96,849	17,49,152	28,12,035	86,791	1,13,44,827	1,10,82,590	93,33,438	97,26,901	13,55,689	3,93,463	24'98	7,097
1887-88 . . .	70,85,553	18,11,058	29,68,076	82,914	1,19,47,601	65,355	98,54,267	99,58,084	17,07,271	1,03,787	25'02	7,263

Column 2.—These figures represent the net proceeds of the sale of ordinary postage stamps after deducting the sale discount.

Column 3.—The great differences observable in this column are due mainly to changes of system in the treatment of official correspondence, which was charged at full letter rates up to 1865-66, at the same rates as ordinary correspondence (letters and newspapers, &c.), from that year on to 1872-73, after which a low privileged rate of 1 anna for each letter not exceeding 10 tolas (about 4 oz.) was conceded, thus reducing immensely the postage income.

Column 8.—The figures in this column are useful, as showing the revenue undisturbed by the changes of system in respect of official correspondence explained in the note referring to column 3.

No. XII.

of the Post Office Department in India from 1853-54 to 1887-88.

on account of conveyance of passengers or any of the Non-Postal Branches.]

RECEP- OPEN END YEAR.	Letter-Boxes.	Village Postmen.	POSTAL LINES.					TOTAL NUMBER OF ARTICLES GIVEN OUT FOR DELIVERY.						ARTICLES FINALLY UNDELIVERED AFTER PASSING THROUGH THE DEAD LETTER OFFICES.		Number of registered periodicals at the end of each year.	EUROPEAN LETTERS.		Indian share of loss upon sub- sidy to the P. & O. Co., i.e., of subsidy after deduction of sea postage receipts.
			Railway.	Mail-cart, horses, camels, &c.	Runner or boat lines.	Steamer Services, Sea and River.	Total mileage.	Letters. •	Newspapers.	Parcels.	Packets.	Money Orders.	Total.	Number.	Percentage on total in column 26.		Sent to Europe by P. & O. Co.'s steamers.	Received from Europe by P. & O. Co.'s steamers.	
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
No.	No.	Miles.	Miles.	Miles.	Miles.	Miles.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	£	
Three digits omitted in these five columns.																			
...	...	...	...	...	...	...	17,260	1,824	296	93	...	19,473						
...	...	...	6,127	24,467	...	30,594	26,392	2,629	463	133	...	29,618						
...	...	146	5,697	30,470	...	36,313	29,503	3,133	477	172	...	33,286							
...	...	No information available for this year.					33,863	3,772	492	173	...	38,302							
...	...	273	5,508	31,152	...	36,933	37,453	5,272	533	177	...	43,441							
...	...	532	5,766	33,232	...	39,530	45,743	6,326	625	243	...	52,938							
...	...	711	5,862	32,765	...	39,338	42,637	5,262	564	268	...	48,733							
...	...	1,046	5,740	36,784	...	43,570	42,981	4,652	563	292	...	48,490							
...	...	1,798	4,722	39,034	...	45,554	42,347	4,229	561	321	...	47,459							
...	...	2,382	5,247	34,318	5,137	47,084	44,246	4,558	556	341	...	49,702							
...	...	2,473	5,156	33,853	5,137	46,619	46,907	4,648	556	349	...	52,462							
...	...	2,904	5,319	33,320	5,332	46,875	51,069	4,917	591	391	...	56,968							
...	...	3,275	4,967	33,311	5,444	46,997	54,797	5,134	579	402	...	60,913							
...	...	3,658	4,851	33,976	5,444	47,929	54,057	4,825	562	403	...	59,849							
...	...	3,995	5,140	34,930	5,613	49,678	62,567	5,411	651	525	...	69,154							
...	...	4,235	5,460	34,973	5,613	50,281	68,891	5,773	699	623	...	75,987							
1,422	...	4,433	5,333	35,498	5,613	50,877	76,867	6,165	764	736	...	84,534	...	...	...	...	...	73,110
1,608	...	4,993	4,175	36,911	6,184	52,263	77,803	6,565	694	1,127	...	85,689	...	...	...	...	...	69,150
1,885	...	5,063	4,278	35,929	6,367	51,637	80,636	6,840	675	1,409	...	89,561	...	...	430	...	...	68,110
3,299	...	5,368	3,915	33,406	6,367	49,056	83,127	7,928	653	1,448	...	93,157	...	...	478	...	...	61,072
3,554	...	5,738	4,003	32,947	11,928	54,616	98,531	8,762	605	1,336	...	109,235	1,035,440	'94	542	...	...	54,770
3,938	1,463	6,138	4,226	31,847	13,687	55,898	104,353	9,365	792	1,608	...	116,119	922,001	'79	610	...	...	57,170
4,447	1,695	6,549	4,176	32,632	13,687	57,044	107,576	9,423	851	1,618	...	119,470	781,487	'66	633	(a)	(a)	53,125	
5,454	1,950	6,938	4,323	33,422	13,687	58,370	110,051	9,880	990	1,619	...	122,541	691,261	'56	644	2,678,592	2,548,795	66,685	
5,574	2,242	7,338	3,781	33,157	13,687	57,963	115,089	10,999	909	1,827	...	128,826	667,170	'51	683	2,626,264	2,978,519	70,749	
6,167	2,601	8,123	3,269	32,875	13,687	57,954	118,599	10,276	998	2,023	...	131,899	635,901	'48	...	2,862,213	2,873,819	71,051	
6,426	2,702	8,606	3,042	32,284	14,308	58,240	128,567	11,251	1,074	2,085	...	142,977	658,068	'46	...	3,021,980	3,035,403	88,160	
6,720	2,833	9,455	3,020	31,977	14,308	58,760	143,538	11,942	1,080	2,105	...	158,666	673,108	'43	...	2,797,421	3,138,473	71,051	
7,190	3,241	9,745	3,303	32,321	14,308	59,677	153,093	12,527	1,152	2,387	2,645	171,804	621,451	'36	...	3,243,047	3,170,123	70,000	
7,936	3,670	9,901	3,648	33,135	14,520	61,204	165,553	14,076	1,312	3,113	2,566	186,620	578,606	'31	...	3,272,930	3,176,926	70,000	
8,426	3,843	10,631	3,580	34,805†	14,520†	63,536	179,480	15,848	1,286	3,691	3,035	203,340	608,967	'29	...	3,336,127	3,251,652	70,000	
8,731	4,039	11,632	4,049	34,482	10,725	60,888	193,513	17,507	1,338	4,425	3,550	220,333	639,399	'29	...	3,531,071	3,429,865	70,000	
9,056	4,253	11,862	4,227	35,281	11,117	62,487	211,983	20,342	1,476	5,119	4,163	243,083	672,076	'28	...	3,668,270	3,310,681	68,000	
9,386	4,455	12,710	3,933	35,729	11,683	64,055	225,811	21,607	1,580	5,752	4,821	259,571	708,817	'27	...	3,752,148	3,633,664	68,000	
9,704	4,725	14,043	3,963	36,471	12,483	66,960	238,692	21,833	1,621	6,740	5,512	274,398	707,362	'26	...	4,411,729	4,427,507	68,000	

Column 12.—The figures in this column show the proportion of the cash collections in column 4 to the total postal revenue of columns 2, 3, and 4. The comparison commences with the year 1872-73, when the official postage rate was reduced (see note on column 3) and the whole collected in stamps.

Columns 21 to 26.—Three digits are omitted from the figures in these columns.

Columns 27 and 28.—These figures cannot be given prior to 1873-74, owing to a difference in the system of statistical record.

Column 29.—The registration of newspapers only commenced in the year 1871-72 and ended in 1877-78.

(a) Revised so as to include letters to Gibraltar, Malta and places east of Suez.

* Including post-cards from 1879-80.

† 1,712 miles of lines under this head have in 1884-85 been included in column 19.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XXXVII OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	RAILWAYS.	Total mean length open.	RECEIPTS FOR WEEK ENDING 17TH DECEMBER, 1887.		Total mean length open.	RECEIPTS FOR WEEK ENDING 15TH DECEMBER, 1888.		TOTAL RECEIPTS FROM 1ST APRIL TO 17TH DECEMBER, 1887.		TOTAL RECEIPTS FROM 1ST APRIL TO 15TH DECEMBER, 1888.		Total Increase in 1888-89.	Total Decrease in 1888-89.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
	<i>State Lines worked by Companies.</i>		R	R		R	R	R	R	R	R	R	R
Last 9 days of Dec., 1888	East Indian	1,514	9,66,066	638	1,514	9,14,208	604	3,14,40,304	561	3,00,28,115	536	...	14,12,189
29th Dec., 1888	Rajputana-Malwa (a).	1,664	3,36,157	202	1,664	3,54,000	213	1,10,03,554	178	1,25,89,433	204	15,25,879	...
Last 9 days of Dec., 1888	Sindia	75	9,945	133	75	5,897	79	3,16,722	114	2,48,725	90	...	67,997
Ditto	Patna-Gya	57	10,343	181	57	7,915	138	3,61,776	171	3,47,549	164	...	14,227
22nd Dec., 1888	Bengal-Nagpur (b)	186	30,204	162	225	41,218	183	8,87,905	128	10,17,998	147	1,29,393	...
Last 9 days of Dec., 1888	Dildarnagar-Ghazipur	12	1,145	95	12	920	77	33,392	75	32,189	73	...	1,203
22nd Dec., 1888	Mysore	140	9,372	67	140	12,070	86	3,67,251	71	4,20,353	81	59,102	...
22nd ditto	Southern Mahratta(c)	765	55,395	72	854	70,379	82	22,76,590	85	27,75,971	88	4,99,381	...
8th ditto	Indian Midland	...	(d)	...	...	(d)	...	(e) 1,15,120	76	(f) 4,50,677	92	3,35,557	...
22nd ditto	Cuddapah-Nellore	83	3,547	43	83	4,469	54	34,810	31	1,75,502	57	1,40,692	...
15th ditto	Bareilly-Pilibhit	36	1,834	51	36	2,502	70	61,360	46	60,705	46	...	595
15th ditto	Lucknow-Sitapur-Sihramau	105	5,161	49	105	5,838	56	1,41,621	36	1,78,079	46	36,458	...
	TOTAL	4,637	14,29,169	308	4,765	14,19,436	298	4,71,00,405	276	4,83,30,656	269	12,30,251	...
	<i>State Lines worked by Government.</i>												
22nd Dec., 1888	North-Western (g)	2,433	5,30,958	218	2,415	5,17,759	214	1,45,07,508	175	1,80,08,608	202	35,01,100	...
22nd ditto	Wardha Coal	45	15,802	351	45	20,334	452	4,69,029	280	5,67,148	341	97,519	...
22nd ditto	Bengal Central	125	10,773	86	125	12,230	98	4,79,258	104	5,12,455	111	33,197	...
22nd ditto	Eastern Bengal Railways (h)	645	2,28,783	355	673	2,32,120	345	68,83,394	288	75,99,715	305	7,16,321	...
22nd ditto	Nalhati	27	1,502	55	27	1,796	66	62,750	62	70,400	70	7,710	...
22nd ditto	Tirhoot	259	35,371	137	273	28,400	104	11,05,937	129	11,43,762	117	...	52,175
22nd ditto	Burma	333	51,843	150	441	61,211	139	20,24,677	164	20,75,190	143	50,513	...
22nd ditto	Jorhat	28	1,307	49	31	1,551	51	38,901	38	44,128	43	5,107	...
15th ditto	Cherra-Companyganj	7	201	27	7	228	30	9,305	34	5,857	21	...	3,508
	TOTAL	3,902	8,76,600	225	4,037	8,75,629	217	2,56,71,479	187	3,00,27,323	204	43,55,844	...
	<i>Lines worked by Guaranteed Companies.</i>												
22nd Dec., 1888	Madras	831	1,53,311	184	840	1,69,860	202	58,05,690	187	59,98,349	193	1,92,659	...
22nd ditto	South Indian	654	80,575	732	654	1,11,207	170	36,31,584	149	39,13,181	162	2,81,597	...
22nd ditto	Great Indian Peninsula	1,504	7,30,041	485	1,504	8,13,288	541	2,73,04,762	488	2,82,23,758	508	9,18,996	...
29th ditto	Bombay, Baroda and Central India	461	2,16,365	469	461	2,51,000	544	83,85,246	488	85,72,068	503	1,86,822	...
22nd ditto	Oudh and Rohilkhand	693	1,48,346	214	692	1,25,197	181	45,28,038	178	47,27,096	185	1,99,058	...
	TOTAL	4,143	13,34,638	322	4,151	14,70,642	354	4,96,55,320	322	5,14,34,452	335	17,79,132	...
	GRAND TOTAL (GUARANTEED AND STATE)	12,682	36,40,407	287	12,943	37,65,707	291	12,24,27,204	265	12,97,92,431	270	73,65,227	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,38,00,420	138	7,03,33,917	146	...	...
	NET RECEIPTS	...	...	...	...	...	...	5,86,26,784	127	5,94,58,514	124	8,31,730	...
	<i>Assisted Companies.</i>												
22nd Dec., 1888	Bengal and North-Western	376	32,765	87	376	33,720	90	14,07,876	100	16,08,289	116	2,00,413	...
Last 9 days of Dec., 1888	Tarakeshwar	22	3,599	162	22	4,136	186	1,85,088	225	1,90,857	232	5,769	...
15th Dec., 1888	Rohilkhand-Kumaun	67	3,955	59	67	4,126	62	2,37,185	96	2,58,947	104	21,762	...
15th ditto	Dibru-Sadiya	78	7,401	95	78	7,594	97	2,98,950	103	3,14,088	109	15,138	...
	TOTAL	543	47,720	88	543	49,576	91	21,29,099	105	23,72,181	118	2,43,082	...
	<i>Native States.</i>												
29th Dec., 1888	The Nizam's Guaranteed Company	208	26,958	130	310	39,729	128	11,15,608	144	11,88,852	109	73,244	...
29th ditto	The Gaekwar's	59	2,938	50	59	2,220	38	1,10,570	50	93,694	43	...	16,876
29th ditto	The Gaekwar's Mehsana-Vadnagar	21	755	36	25	800	32	25,996	33	30,889	40	4,893	...
22nd ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	15,844	82	209	23,036	110	6,91,870	96	7,21,946	98	30,076	...
22nd ditto	Morvi	68	2,088	31	68	2,940	43	1,00,434	40	1,00,839	48	20,405	...
29th ditto	Jodhpore	124	7,670	62	124	6,300	51	2,38,639	52	2,40,459	52	1,820	...
	TOTAL	673	56,253	84	795	75,025	94	22,83,117	91	23,96,679	84	1,13,562	...

(a) Includes the Cawnpore-Achnera State Railway.

(b) Includes the Katni-Umaria State Railway.

(c) Includes the Bellary-Kistna State Railway.

(d) Return not received.

(e) Total receipts from 1st April to 10th December, 1887.

(f) Total receipts from 1st April to 8th December, 1888.

(g) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.

(h) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Bihar State Railways.

CALCUTTA,
The 10th January, 1889.

M. C. BRACKENBURY, Major, R.E.,
Under-Secretary.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 5th January, 1889.*—Rainfall slight in North Arcot, none elsewhere. More rain wanted in parts of Ganjam, Vizagapatam, Kurnool, Salem, and Coimbatore. Standing crops generally good. Damaged by insects, disease or excessive rain in parts of South Arcot, Chinglepat, Tinnevely and Coimbatore, withering in Ganjam, Kurnool, and three taluks of Coimbatore. Pasture generally sufficient, except in parts of Salem and Coimbatore. Agricultural operations progressing. No material fluctuations in prices. General prospects favourable, except in Ganjam and Coimbatore. Over 21,300 labourers last week on Rushikulya works, Ganjam.

Bombay.—*For week ending 9th January, 1889.*—Late crops in Khandesh, in parts of Nasik, Ahmednagar, and Upper Sind Frontier, in one taluka of Poona and five of Sholapur, and *jowari* in four talukas of Bijapur, suffering for want of moisture. Cotton in four talukas of Bijapur, *jowari* in two talukas of Belgaum, exotic cotton in seven, and wheat in two talukas of Dharwar, and late crops generally in two talukas of Satara, blighted. Standing crops otherwise good, except those in two talukas of Surat, and wheat in Broach. Opium crop in Baroda good. Cotton-picking continues in Guzerat. Fodder scarce in parts of Broach, Khandesh, Nasik, Bijapur, Katthiawar, and Baroda. Agricultural stock poor in three talukas of Nasik and Ahmednagar, and in parts of Katthiawar. Scarcity of drinking-water in parts of Khandesh, Nasik, and Baroda. Prices rising in Nasik.

Bengal.—*For week ending 8th January, 1889.*—No rain has fallen throughout the Province during the week. The winter rice harvest is almost over, and nowhere, except in limited portions of the Patna, Bhagalpore, and Rajshahye Divisions, is the outturn reported to be less than eight annas of an average crop. In the extreme north of Durbhanga and Mozufferpore and in the Dhaka thana of Chumparun, the failure of the rice crop has been complete. Prospects of the *rabi* crops are generally fair and promising, except in the affected tracts in the Patna Division, in parts of Chota Nagpore, and also in the Pubna district. A fall of rain now would do much good in Behar and Chota Nagpore. Sugarcane is a good crop. Poppy and tobacco crops are progressing satisfactorily, the weather being very favourable. Spring rice is doing well. Latest report regarding affected tracts in the Patna Division shows that the grain supply is everywhere sufficient, but that prices have risen in Mozufferpore, Durbhanga, and Chumparun; that attendance on relief works in Chumparun and Mozufferpore is increasing; and that there is as yet no necessity for giving charitable relief.

N. W. P. and Oudh.—*For week ending 9th January, 1889.*—Weather clear. Rain much wanted. *Rabi* being irrigated. Poppy promises well. Sugarcane-pressing in progress. Supplies ample. Prices on the whole steady, but rising in places. Condition of cattle satisfactory.

Punjab.—*For week ending 9th January, 1889.*—No rain during the week. Prices are unsettled in Peshawar, rising in Rawalpindi, stationary in other districts. *Rabi* sowings completed. Watering of crops in progress in Lahore. Rain is now wanted throughout the Province for the *rabi* crops, but most urgently in the Delhi Division. Crops are reported as suffering for want of rain in parts of Umballa and Amritsar. Stock cattle healthy. Fodder sufficient, except in Sialkot, Dera Ismail Khan, and in parts of Mooltan and Rawalpindi. The opium crops are in good condition in Amritsar.

Central Provinces.—*For week ending 9th January, 1889.*—Weather clear. Prospects unchanged. Winter crops below average in northern districts owing

to insufficient rain. Prospects elsewhere favourable. Linseed injured by insects in Bilaspur. Cattle in fair condition. Fodder sufficient.

Burma.—*For week ending 5th January, 1889.*—No rain fell during the week. Crop prospects remain generally favourable, but in Thayetmyo the rice crop is very short. The price of paddy has fallen in the Pegu, Thayetmyo, Amherst, Tavoy, Sagaing, Lower Chindwin, and Minbu Districts, and has risen in Tharrawaddy. Elsewhere prices are stationary.

Assam.—*For week ending 9th January, 1889.*—Weather cold. Rainfall *Nil*. Reaping of cold-weather rice still continues. Mustard being gathered in some districts. Prospects of other crops good.

Mysore and Coorg.—*For week ending 9th January, 1889.*—In Mysore no rain. Standing crops in good condition. Harvesting nearly completed and sowing operations commenced in parts. Prospects and outturn favourable. Prices slightly risen in parts.

Weather favourable for paddy harvest in Coorg. Rainfall slight.

Berar and Hyderabad.—*For week ending 9th January, 1889.*—Picking of cotton and cutting of other *kharif* crops completed in some districts. *Rabi* crops thriving. Agricultural stock good. Fodder insufficient in some districts. No marked change in the price of food grains.

No rain in Hyderabad. *Rabi* crops thriving. Sowing of *tabi* crops continues. Scarcity of fodder still felt. Prices stationary.

Central India.—*For week ending 9th January, 1889.*—Unfavourable report regarding condition of standing crops and probable outturn in Western Malwa, but agricultural prospects are entered as fair instead of good. No other changes of importance.

Rajputana.—*For week ending 9th January, 1889.*—Agricultural operations satisfactory. Standing crops thriving. Prospects of harvest good. Agricultural stock good. Pasturage or fodder sufficient, except in Kherwara and parts of Jeypore. Prices steady generally. Opium and cotton satisfactory.

Nepal.—*For week ending 3rd January, 1889.*—No rain. Weather chilly and foggy. Wheat progressing.

E. C. BUCK,

Secretary to the Government of India.



SUPPLEMENT TO
The Gazette of India.

No. 3.} CALCUTTA, SATURDAY, JANUARY 19, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE FIRST-QUARTER OF 1888.

No. 0102 R. T., dated Calcutta, the 28th December 1888.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 933 R.T., dated the 27th August 1883.

”	”	”	”	840 R.T.,	”	9th September 1884.
”	”	”	”	810 R.T.,	”	8th September 1885.
”	”	”	”	902 R.T.,	”	11th September 1886.
”	”	”	”	1106 R.T.,	”	19th September 1887.
”	”	”	”	866 R.T.,	”	20th August 1888.

Read also—

Director General of Railways' No. 316 (Statistical), dated the 27th November 1888, forwarding the Abstract Returns of Accidents to Trains, &c., on the open lines of Railways in India for the quarter ending 31st March 1888, together with Reports of the Inspecting Officers upon certain accidents which were enquired into.

OBSERVATIONS.—As compared with the average of the five corresponding previous quarters, the number of accidents to trains, rolling-stock, permanent-way, &c., shows an increase of 92, or 14·67 per cent., with an increase of 2,741 miles, or 23·74 per cent., in the mean mileage open, and of 1,776,755 miles, or 16·02 per cent. in the train mileage. The following are the railways on which the more important fluctuations occurred :—

Railways.	ACCIDENTS.					TRAIN MILEAGE.	
	No. of accidents.	Increase.	Decrease.	Percentage of increase.	Percentage of decrease.	Percentage of increase.	Percentage of decrease.
Rajputana-Malwa	63	...	11	...	14·86	9·51	...
Southern Mahratta	72	61	...	554·54	...	343·50	...
North-Western	113	...	16	...	12·40	22·16	...
Eastern Bengal	109	24	...	28·24	...	29·58	...
Madras	55	15	...	37·50	...	12·31	...
Great Indian Peninsula	18	...	43	...	70·49	4·57	...
Oudh and Rohilkhand	31	18	...	138·46	...	29·12	...

2. On the Rajputana-Malwa Railway the number of accidents from "Trains running over cattle on the line" decreased from 29 to 22, while under "Collisions between goods trains, or parts of goods trains" there were 6 accidents against *nil*.

3. On the Southern Mahratta Railway there were increases under most of the heads, but there was an increased train mileage run in consequence of the increase in the open mileage. The number of accidents was larger by 61, having risen from 11 to 72, an increase of 554·54 per cent. against an increase of 304·64 per cent. in the open mileage, and of 343·50 per cent. in the train mileage. Out of this total of 72 accidents, 35 are recorded under "Trains running over cattle on the line" and 15 under "Fire in trains."

4. On the North-Western Railway fluctuations are noticed chiefly under "Goods trains, or parts of goods trains, engines, &c., leaving the rails" 17 against 9; "Trains running over cattle on the line" 14 against 27; and "Fire in trains" 6 against 23.

5. On the Eastern Bengal Railway, the increase in the number of accidents was nearly in the same ratio as the increase in the train mileage. Of the total increase, *viz.*, 24, 12 cases occurred under "Trains running over cattle on the line" and 5 under "Goods trains, or parts of good trains, engines, &c., leaving the rails."

6. On the Madras Railway the number of "Goods trains, or parts of goods trains, engines, &c., leaving the rails" was exceptionally large, being 24 against 4.

7. On the Great Indian Peninsula Railway there was a decrease of 43 accidents. Of these, 11 were under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," and 14 under "Fire in trains," the rest being distributed over the other classes.

8. On the Oudh and Rohilkhand Railway, where the total number of accidents rose from 13 to 31, the difference was pretty evenly distributed over all heads.

9. The casualties resulting from accidents to trains, &c., were among passengers and others, 1 killed and 10 injured, against 1 killed and 17 injured, and among servants, 3 killed and 15 injured, against 2 killed and 8 injured. Of the total casualties, 10 passengers and 1 servant were injured in a collision which took place between a down train and an up train on the Eastern Section of the Eastern Bengal State Railway. On the Northern Section of the same Railway on the 26th January 1888, one Railway servant was killed and 3 others injured in an accident which occurred to a down goods train while running across the Bowrah Bridge, where a rail had been removed for repairs. The engine, tender, and 5 trucks fell from the bridge to the ground, a distance of about 15 feet. On the 24-25th March 1888 an accident occurred on the Bengal-Nagpur line, causing the death of a Railway servant and extensive injury to the rolling stock and permanent-way; in spite of a careful enquiry, the cause of this accident has not been conclusively cleared up. A detailed report of both these accidents is appended to the returns.

10. On the Rajputana-Malwa Railway 3 servants were injured by a collision which took place between two goods trains on the 13th February 1888 at Charkhi Dádri, $34\frac{1}{2}$ miles from Rewari, owing to the carelessness of the driver of the up goods, who ran through the station disregarding the signals against him.

11. The following table exhibits the number of accidents under the different classes, and the number of persons killed and injured thereby.

		Average of corresponding quarters of 5 previous years.	FIRST-QUARTER, 1888.				Total all classes.	
			No.	Number of passengers and others.		Number of servants.		
				Killed.	Injured.	Killed.	Injured.	
1	Collisions between passenger trains, or parts of passenger trains	2	1	...	...	...	...	...
2	Collisions between passenger trains and goods, or mineral trains, engines and vehicles standing foul of the line	11	19	...	10	...	2	12
3	Collisions between goods trains, or parts of goods trains	18	24	...	...	1	4	4
4	Collisions between light engines	2	3	...	...	...	...	...
5	Passenger trains, or parts of passenger trains leaving the rails	18	28	...	...	...	...	...
6	Goods trains, or parts of goods trains, engines, &c., leaving the rails	59	92	...	...	1	4	4
7	Trains, or engines travelling in the wrong direction through points	14	18	...	...	...	1	1
8	Trains running into stations or sidings at too high a speed	4	5	...	...	...	1	1
9	Trains running over cattle on the line	210	245	...	...	...	...	...
10	Ditto over obstructions on the line	29	29	1	...	...	...	1
11	Ditto through gates at level-crossings	13	9	...	...	...	1	1
12	The bursting of boilers of engines . . . . .	...	4	...	...	...	...	...
12(a)	The bursting of tubes, &c., of engines	16	20	...	...	...	...	...
13	The failure of machinery, springs, &c., of engines	52	51	...	...	...	...	...
14	Ditto of tyres	1	2	...	...	...	...	...
15	Ditto of wheels . . . . .	...	...	...	...	...	...	...
16	Ditto of axles	8	11	...	...	...	...	...
17	Ditto of brake apparatus . . . . .	...	...	...	...	...	...	...
18	Ditto of couplings	34	31	...	...	...	...	...
19	Ditto of tunnels, bridges, viaducts, culverts, &c. . . . .	...	...	...	...	...	...	...
20	Broken rails	8	8	...	...	...	...	...
21	The flooding of portions of permanent-way	1	4	...	...	...	...	...
22	Slips in cuttings or embankments	1	4	...	...	...	...	...
23	Fire in trains	67	39	...	...	...	...	...
24	Fire at stations, or involving injury to bridges or viaducts	8	12	...	...	...	...	...
25	Other accidents	51	60	...	...	1	2	1 2
	1888 . . . . .	...	719	1	10	3	15	4 25
	Total { Average of corresponding quarters of 5 previous years . . . . .	...	627	1	17	2	8	3 25

12. The principal variations occurred under "Passenger trains, or parts of passenger trains leaving the rails," 28 against 18; "Goods trains, or parts of goods trains, engines, &c., leaving the rails," 92 against 59; "Trains running over cattle," 245 against 210; and "Fire in trains," 39 against 67.

13. The increase under "Passenger trains, or parts of passenger trains, leaving the rails" was chiefly due to the number of accidents recorded on the Southern Mahratta Railway being 4 against *nil*; on the North-Western Railway, 7 against 2; and on the Dibru-Sadiya Railway, 5 against 2.

14. Of the 92 cases of "Goods trains, or parts of goods trains, engines, &c., leaving the rails," 17 occurred on the North-Western Railway; 11 on the Eastern Bengal; 24 on the Madras; and 8 on the Dibru-Sadiya.

15. The cattle accidents were very numerous on the Eastern Bengal and Southern Mahratta Railways, being 54 and 35, respectively. The South Indian Railway comes next, with 24 accidents of the same class.

16. The number of cases of "The bursting of tubes, &c., of engines" and "The failure of machinery, springs, &c., of engines," was the largest on the North-Western Railway, being 14 and 16, or 70·00 and 31·37 per cent. of the totals, respectively.

17. The number of cases of "Fire in trains" shows a decrease from 67 to 39, of which 15 occurred on the Southern Mahratta Railway; 6 on the North-Western; and 5 on the Great Indian Peninsula. The two last-mentioned Railways show decreases of 17 and 14 accidents under this head, respectively.

18. Out of 60 accidents, classed as "Other accidents," 22 were recorded on the Bombay, Baroda and Central India Railway.

19. The casualties to passengers from causes other than accidents to trains, &c., were :—

Cause of accident.	1ST QUARTER, 1888.		AVERAGE OF CORRESPONDING QUARTERS OF 5 PREVIOUS YEARS.	
	Killed.	Injured.	Killed.	Injured.
From falling between carriages and platforms . . .	1	1	1	2
Falling on to the platform, ballast, &c., when getting into or out of trains.	5	6	2	3
Whilst crossing the line at stations	1	...	1	...
By closing of carriage doors . . . . .	...	1	...	...
Falling out of carriages during the travelling of trains	1	19	3	13
Other accidents	1	6	3	5
Total	9	33	10	23

20. The accidents to servants in the employ of Railways, or of Contractors, whilst performing duties connected directly with the transit of passengers and goods from causes other than accidents to trains, &c., were as follows :—

Cause of accident.	1ST QUARTER, 1888.		AVERAGE OF CORRESPONDING QUARTERS OF 5 PREVIOUS YEARS.	
	Killed.	Injured.	Killed.	Injured.
During shunting operations	15	12	4	11
Falling off engines, vans, wagons, &c.	5	17	2	8
Coming in contact with overbridges, &c., during the travelling of trains . . . . .	...	1	...	1
Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines	2	2	...	1
Getting on or off trains, engines, &c.	2	9	4	10
Whilst loading, unloading or sheeting . . . . .	...	16	2	15
Whilst braking, spragging, or choking wheels . . . . .	...	1	...	2
Whilst working at cranes or capstans . . . . .	...	3	...	3
Whilst working on the permanent-way or in sidings	9	13	1	4
Whilst walking along the line on the way home, or to work	1	...	...	1
Whilst walking, crossing, or standing on the line	6	6	7	6
Whilst passing between vehicles . . . . .	...	3	2	1
Whilst attending to the machinery of engines, cleaning them, &c. . . . .	...	7	1	3
Whilst attending to gates at level-crossings	1	3	1	1
Falling, or being caught between vehicles and platforms	2	...	1	...
Falling off ladders, scaffolds, platforms, &c.	2	6	...	2
By falling of lamps, wagon doors, timber, weights, &c.	1	3	1	6
Whilst coupling or uncoupling wagons	1	4	2	7
Miscellaneous	5	34	4	22
Total	52	140	32	104

21. Of other persons killed and injured by running trains, &c., 4 were killed and 2 injured whilst passing over the line at level-crossings; 32 were killed and 18 injured whilst trespassing on the line; 4 committed suicide, and 1 was injured in attempting to commit suicide; and 8 were killed and 2 injured from miscellaneous causes.

22. The following table shows the total number of persons killed and injured from causes connected with the working of trains, as compared with the average of the corresponding quarters of five previous years:—

	1ST QUARTER, 1888.		AVERAGE OF CORRESPONDING QUARTERS OF 5 PREVIOUS YEARS.	
	Killed.	Injured.	Killed.	Injured.
PASSENGERS.				
From causes beyond their own control . . .	...	17	1	17
From misconduct or want of caution . . .	9	26	10	22
SERVANTS.				
From causes beyond their own control . . .	13	29	3	12
From misconduct or want of caution . . .	42	126	32	101
OTHERS.				
Whilst passing at level-crossings . . .	4	2	4	2
Trespassers, including suicides . . .	36	19	33	7
Other persons	8	2	1	4
Total	112	221	84	165
Total open mileage	14,285 $\frac{3}{4}$		11,544 $\frac{3}{4}$	
Total train mileage	12,864,966		11,088,211	

23. In addition to the above, 18 persons are reported to have been killed and 33 injured in station yards, workshops, &c., and 157 persons to have died in carriages and at stations from causes unconnected with the working of trains.

24. A tabulated statement has been added to the returns, comparing the accidents on Indian Railways with those on English Railways. It will be observed that the number of minor accidents in 1887 was greater on Indian Railways, but that the casualties amongst passengers compare favourably with those recorded against English lines.

25. In Public Works Department Circular No. IV Railway, dated the 24th April 1888, the Government of India decided to publish for general information, in addition to the quarterly returns of accidents, a complete report, similar to that rendered by the Inspecting Officers to the Board of Trade, of any important accident which might occur. In accordance with this order, detailed reports of two serious accidents are appended to the present returns.

RESOLUTION.—It is satisfactory to notice that the increase in the number of accidents to trains, rolling-stock, permanent-way, &c., generally compares favourably with the increase of mileage open and of train-mileage, as contrasted with the average of the five corresponding preceding quarters.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioner of the Central Provinces, Burma and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.

ORDER.—Ordered that this Resolution be communicated, for information, to the Local Governments, Administrations and Officers noted on the margin.

Ordered also that copies be forwarded for the information of Her Majesty's Government.

Ordered further, that this Resolution, with the Abstract Returns, be published in the Supplement to the *Gazette of India*.

By order,

M. C. BRACKENBURY, *Major, R.E.*,

Under Secretary.

Documents accompanying.

Abstract Returns of Accidents on Indian Railways for the first quarter of 1888, together with Reports of the Inspecting Officers upon certain accidents which were enquired into.

(g)	0400	{ Eastern Bengal Railways 1888	{ Average for 5 correspond- ing previous quarters. 1888	10	1	2	1	2	1	3	1	5	2	4	2	4	2	4	20	1
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Number of Persons reported during the First Quarter of 1888 as Killed or Injured on the several Railways open for Traffic in INDIA, &c.—concluded.

Mean mileage open.	RAILWAYS.	PASSENGERS.				RAILWAY SERVANTS OR SERVANTS OF CONTRACTORS.				OTHER PERSONS.				TOTAL ALL CLASSES.									
		From Causes beyond their own Control.		From their own Misconduct or want of Caution.		Total.		From Causes beyond their own Control.		From their own Misconduct or want of Caution.		Total.			Miscellaneous, not included in preceding columns.		Total.						
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.					
{ 54½ (C) -91 1½ 8 15½ 78	ASSISTED COMPANIES—concluded.																						
	{ Rohilkhand-Kumaun }		...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	1	...
	{ Thaṭṭon-Duyinzāik }		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	{ Dibru-Sadiya }		...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...
{ 138½ 277 59 5	NATIVE STATES.																						
	{ The Nizam's (Guaranteed Co.) }		...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	1	2
	{ The Gackwar's }		...	...	...	...	...	...	2	4	...	...	...	...	1	...	2	6	
	{ Bhāmnagar-Gondal-Junāgarh- Porbandar. }		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
{ 193 193 10½ 68 44½ 124																							
	{ Morvi }		...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	1	1
	{ Jodhpore }		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	{ TOTAL }		1	17	10	22	11	39	3	12	32	101	35	113	4	2	33	7	1	4	38	13	84	165
{ 11,544½ 14,285½																							
		...	17	9	26	9	43	13	29	42	126	55	155	4	2	36	19	8	2	43	23	112	221

(C) Includes Bareilly-Fulbhiti State Railway.

TABLE No. 2.

TABLE No. 3.

ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the First Quarter of 1888 as having occurred on the several RAILWAYS open for Traffic in INDIA, distinguishing the different Classes of Accidents, and the Number of Passengers and Others, and of Railway Servants, KILLED or INJURED in each Class of Accident.

[illegible]

SEE ALSO TABLE NO. 3.
STATE IMPERIAL—continued.

	INDIAN-MIDLAND.				NORTH-WESTERN (a).				WARDHA COAL.				KATNI-UMARIA.				LUCKNOW-STAFFORD-SHIRE 'MAE.			
	Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.		Number of Passengers and others.		Number of Servants.	
	No.	Killed.	Injured.	Total all Classes.	No.	Killed.	Injured.	Total all Classes.	No.	Killed.	Injured.	Total all Classes.	No.	Killed.	Injured.	Total all Classes.	No.	Killed.	Injured.	Total all Classes.
1. Collisions between passenger trains, or parts of passenger trains
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line
3. Collisions between goods trains, or parts of goods trains	1	...	...	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines
5. Passenger trains, or parts of passenger trains, leaving the rails	1	...	...	...	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails
7. Trains or engines travelling in the wrong direction through points	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed
9. Trains running over cattle on the line	2	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Ditto over obstructions on the line	1	...	...	...	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines
12(a). Ditto of tubes, &c., of engines	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres
15. Ditto of wheels
16. Ditto of axles
17. Ditto of brake apparatus
18. Ditto of couplings	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.
20. Broken rails
21. The flooding of portions of permanent-way	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	2	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES	7	...	...	113	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Number of Passenger miles	...	2,604,865	188,812,603	907,866	351,496	422,893	...	...	...	...	...	...	...	...	...	...	...	...	...	...
" of Servants employed	...	1,309	24,454	489 (b)	165	514	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Train mileage of all descriptions	...	4,556	1,798,006	24,308	6,734	37,051	...	...	...	...	...	...	...	...	...	...	...	...	...	...

(a) Includes Amritsar-Pathankot and Rajpura-Patiala Railways.

(b) Includes 19 servants employed on colliery.

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the First Quarter of 1888, &c.—continued.

[illegible]

STATE PROVINCEAL—concluded.										GUARANTEED COMPANIES.										
CHEREA-COMPANYGANTZ.										MADRAS.										
No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
SOUTH INDIA. (a)										GREAT INDIAN PENINSULA. (b)										
BOMBAY, BARODA AND CENTRAL INDIA.										Total all Classes.										
No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line
3. Collisions between goods trains, or parts of goods trains
4. Collisions between light engines
5. Passenger trains, or parts of passenger trains, leaving the rails
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails
7. Trains or engines travelling in the wrong direction through points
8. Trains running into stations or sidings at too high a speed
9. Trains running over cattle on the line
10. Ditto over obstructions on the line
11. Ditto through gates at level-crossings
12. The bursting of boilers of engines
12(a.) Ditto of tubes, &c., of engines
13. The failure of machinery, springs, &c., of engines
14. Ditto of tyres
15. Ditto of wheels
16. Ditto of axles
17. Ditto of brake apparatus
18. Ditto of couplings
19. Ditto of tunnels, bridges, viaducts, culverts, &c.
20. Broken rails
21. The flooding of portions of permanent-way
22. Slips in cuttings or embankments
23. Fire in trains
24. Fire at stations, or involving injury to bridges or viaducts
25. Other accidents
TOTAL ALL CLASSES
Number of Passenger miles	16,278
" of Servants employed	52
Train mileage of all descriptions	3,269
(a) Includes Cuddapah-Nellore but excludes Pondicherry Railway.										(b) Includes Dhond-Manmad, Khargason, Anraoti, and Bhopal-Harsi Railways.										

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the First Quarter of 1888, &c. — *continued*.

SEE ALSO TABLE No. 4.																					
GUARANTEED COMPANIES—continued.				ASSISTED COMPANIES.				BENGAL AND NORTH-WESTERN.				ROHILKHAND-KUMAON.									
ODISH AND ROHILKHAND.				DARJEELING-HIMALAYAN.				DEOGHUR.													
No.	Number of Passengers and others.		Number of Servants.	Total all Classes.		No.	Number of Passengers and others.		No.	Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		No.	Number of Servants.		Total all Classes.	
	Killed.	Injured.		Killed.	Injured.		Killed.	Injured.		Killed.	Injured.	Killed.	Injured.		Killed.	Injured.		Killed.	Injured.	Killed.	Injured.
1.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2.	6	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5.	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6.	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7.	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10.	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11.	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(a.)	1	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14.	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20.	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25.	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES	31	...	...	...	...	7	...	...	...	...	...	...	...	...	...	9	...	...	...	...	...
Number of Passenger miles	57,009,857	...	...	315,574	320,058	16,683,034	1,398,675	...	...	...	...	...	...	...	...	...	...	...	...	...	...
" of Servants employed	6,449	...	...	493	55	3,040	814	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total mileage of all descriptions	682,869	...	...	31,265	3,350	193,572	23,618	...	...	...	...	...	...	...	...	...	...	...	...	...	...

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the First Quarter of 1888, &c.—continued.

SEE ALSO TABLE No. 4.																							
ASSISTED COMPANIES—continued.												NATIVE STATES.											
THATŌR-DEYINZÁ'IK.								DIBRU SADIA.				THE NIZAM'S (GUARANTEED COMPANY.)				THE GARHWAR'S.							
No.		Number of Passengers and others.		Number of Servants.		Total all Classes.		No.		Number of Passengers and others.		Number of Servants.		Total all Classes.		No.		Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1.	Collisions between passenger trains, or parts of passenger trains standing foul of the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2.	Collisions between passenger trains and goods or mineral trains, engines, and vehicles	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3.	Collisions between goods trains, or parts of goods trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4.	Collisions between light engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5.	Passenger trains, or parts of passenger trains, leaving the rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6.	Goods trains, or parts of goods trains, engines, &c., leaving the rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7.	Trains or engines travelling in the wrong direction through points	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8.	Trains running into stations or sidings at too high a speed	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9.	Ditto over cattle on the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10.	Ditto over obstructions on the line	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11.	Ditto through gates at level-crossings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12.	The bursting of boilers of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12(a).	Ditto of tubes, &c., of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13.	The failure of machinery, springs, &c., of engines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14.	Ditto of tyres	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15.	Ditto of wheels	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16.	Ditto of axles	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17.	Ditto of brake apparatus	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18.	Ditto of couplings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19.	Ditto of tunnels, bridges, viaducts, culverts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20.	Broken rails	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21.	The flooding of portions of permanent-way	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22.	Slips in cuttings or embankments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23.	Fire in trains	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24.	Fire at stations, or involving injury to bridges or viaducts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25.	Other accidents	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ALL CLASSES		1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	
Number of Passenger miles		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
" of Servants employed		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Train mileage of all descriptions		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	
	
	
	
	
	
	
	
	
	
	
	
	
											

TABLE No. 3.—ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the First Quarter of 1888, &c.—concluded.

SEE ALSO TABLE No. 4.																			
NATIVE STATES--continued.																			
BHA'YAGAR-GONDAL-JURA'GARH- PORBANDAR.				MORVL.				JODHPUR.				TOTAL ALL RAILWAYS.							
No.	Number of Passengers and others.		Total all Classes.	No.	Number of Passengers and others.		Total all Classes.	No.	Number of Passengers and others.		Total all Classes.	No.	Number of Passengers and others.		Total all Classes.				
	Killed.	Injured.			Killed.	Injured.			Killed.	Injured.			Killed.	Injured.		Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains				
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line				
3. Collisions between goods trains, or parts of goods trains				
4. Collisions between light engines				
5. Passenger trains, or parts of passenger trains, leaving the rails				
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails				
7. Trains or engines travelling in the wrong direction through points				
8. Trains running into stations or sidings at too high a speed				
9. Ditto over cattle on the line				
10. Ditto over obstructions on the line				
11. Ditto through gates at level-crossings				
12. The bursting of boilers of engines				
12(a.) Ditto of tubes, &c., of engines				
13. The failure of machinery, springs, &c., of engines				
14. Ditto of tyres				
15. Ditto of wheels				
16. Ditto of axles				
17. Ditto of brake apparatus				
18. Ditto of couplings				
19. Ditto of tunnels, bridges, viaducts, culverts, &c.				
20. Broken rails				
21. The flooding of portions of permanent-way				
22. Slips in cuttings or embankments				
23. Fire in trains				
24. Fire at stations, or involving injury to bridges or viaducts				
25. Other accidents				
TOTAL ALL CLASSES	3	...	...	2	...	...	...	...	...	...	...	...	...	...	...
Number of Passenger miles				
" of Servants employed				
Train mileage of all descriptions				
				9,531,975				1,092,010				3,678,814				1,104,268,723			
				669				239				410				154,475			
				99,146				17,009				26,832				12,864,966			

(a) Not passenger, but a carman.

(a) Not passenger, but a cartman.

TABLE No. 4.

TABLE

ACCIDENTS TO TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on the several RAILWAYS open for Traffic in INDIA during the
Number of RAILWAY SERVANTS

Serial number.	RAILWAYS.	1. Collisions between passenger trains, or parts of passenger trains. 2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line. 3. Collisions between goods trains, or parts of goods trains. 4. Collisions between light engines. 5. Passenger trains, or parts of passenger trains, leaving the rails. 6. Goods trains, or parts of goods trains, engines, &c., leaving the rails. 7. Trains or engines travelling in the wrong direction through points. 8. Trains running into stations or sidings at too high a speed. 9. Trains running over cattle on the line. 10. Trains running over obstructions on the line. 11. Trains running through gates at level-crossings. 12. The bursting of boilers of engines. 12(a.) The bursting of tubes, &c., of engines. 13. The failure of machinery, springs, &c., of engines. 14. The failure of tyres. 15. The failure of wheels. 16. The failure of axles. 17. The failure of brake apparatus. 18. The failure of couplings. 19. The failure of tunnels, bridges, viaducts, culverts, &c. 20. Broken rails. 21. The flooding of portions of permanent-way.																					
		1	2	3	4	5	6	7	8	9	10	11	12	12(a.)	13	14	15	16	17	18	19	20	21
STATE IMPERIAL.																							
1	East Indian (a) ...	...	1	4	...	2	4	1	2	17	3	1	...	...	...	...	...	...	5	...	...	...
2	Rajputana-Malwa (b) ...	...	1	6	1	1	3	...	...	22	3	2	...	1	2	...	...	6	...	7	...	3	...
3	Bengal-Nágpur ...	...	...	...	...	...	...	...	...	3	2	...	...	1	1	...	...	...	...	...	...	...	1
4	Mysore ...	...	...	...	...	...	...	...	...	3	...	...	...	...	1	...	...	...	...	...	...	...	...
5	Southern Mahratta (c) ...	...	1	1	1	4	4	...	...	35	...	1	...	1	3	...	...	...	...	...	...	...	...
6	Indian Midland ...	...	...	1	...	...	1	...	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...
7	North-Western (d) ...	...	5	4	1	7	17	2	1	14	3	...	...	14	16	...	...	...	6	...	...	3	...
8	Wardha Coal ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	Katni-Umaria ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
STATE PROVINCIAL.																							
10	Lucknow-Sitapur Sitrámau ...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	1	...	2	...	1	...
11	Eastern Bengal Railways (e) ...	...	4	3	...	1	11	6	...	54	4	...	...	1	7	...	...	1	...	7	...	1	...
12	Nalhati ...	...	...	...	...	...	...	...	...	1	...	...	...	...	2	...	...	...	...	2	...	...	...
13	Tirhoot ...	...	1	...	...	...	2	2	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
14	Burma ...	...	...	2	...	...	3	5	1	1	4	...	...	...	2	...	...	...	...	...	...	...	...
15	Jorhát ...	...	...	...	...	...	2	...	...	1	...	...	...	...	4	...	...	...	...	...	...	...	...
16	Cherra-Companyganj ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GUARANTEED COMPANIES.																							
17	Madras ...	...	...	...	...	...	24	...	...	21	2	1	...	...	1	...	...	...	...	...	...	...	...
18	South Indian (f) ...	...	...	1	...	1	5	...	...	24	1	2	...	2	6	...	...	...	...	...	...	...	...
19	Great Indian Peninsula (g) ...	...	...	...	...	1	2	...	...	8	1	...	...	...	...	...	...	...	...	...	...	...	...
20	Bombay, Baroda, and Central India ...	...	...	1	...	1	...	...	...	4	...	1	...	...	...	...	...	...	...	...	...	...	...
21	Oudh and Rohilkhand ...	...	6	1	...	...	...	2	1	5	4	...	1	...	1	2	...	...	...	1	...	2	...
ASSISTED COMPANIES.																							
22	Darjeeling-Himalayan ...	...	1	...	...	1	2	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...
23	Deoghur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24	Bengal and North-Western ...	...	...	...	...	2	1	...	...	4	...	...	...	...	...	...	...	1	...	...	...	1	...
25	Rohilkhand-Kumaun (h) ...	...	...	...	...	...	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
26	Tháton-Duyinzáik ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...
27	Dibru-Sadiya ...	...	...	...	...	5	8	...	...	10	...	1	...	...	3	...	...	...	...	...	...	...	...
NATIVE STATES.																							
28	The Nizam's (Guaranteed Company) ...	...	...	...	...	1	2	...	...	8	1	...	...	...	2	...	...	...	...	1	...	...	...
29	The Gaekwar's ...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
30	Bhávnagar-Gondal-Junágarh- Porbandar.	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...
31	Morvi ...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...
32	Jodhpore ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL {		1888...	1	19	24	3	28	92	18	5	245	29	9	4	20	51	2	...	11	...	31	...	4
TOTAL {		Average for 5 correspond- ing previous quarters ...	2	11	18	2	18	59	14	4	210	29	13	...	16	52	1	...	8	...	34	...	1

(a) Includes Sialda, Patna-Gya, Dildarnagar-Ghazipur, and Tarakeshwar Railways.
(b) Includes Cawnpore-Achnera and Mehsana-Vadnagar Railways.

(c) Includes Bellary-Kistna Railway.

(d) Includes Amritsar-Pathankot and Rájputa-Patnála Railways.

No. 4.

First Quarter of 1888, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS, and the KILLED or INJURED thereby.

22. Slips in cuttings of embankments.				23. Fire in trains.				24. Fire at stations, or involving injury to bridges or viaducts.				25. Other accidents.				Total all Classes.				NUMBER OF PASSENGERS AND OTHERS.		NUMBER OF SERVANTS.		TOTAL ALL CLASSES.		Mean miles of Railway open.	Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	PER MILE OPEN.			TOTAL PASSENGERS.				Serial Number.
																				Killed.	Injured.	Killed.	Injured.	Killed.	Injured.					Number of passengers carried.	Train mileage of all descriptions.	Passenger mileage.	PER MILLION OF PASSENGERS.		PER MILLION OF PASSENGER MILES.		
																																	Killed.	Injured.	Killed.	Injured.	
1	5	48	...	...	...	2	...	2	1,680	4,070,715	2,310,196	272,791,599	2,423	1,375	162,376	...	...	...	...	1										
...	1	4	63	...	...	...	4	...	4	1,685½	2,150,479	1,470,168	107,214,703	1,276	872	63,610	...	...	...	...	2									
...	...	4	12	...	...	1	...	1	...	149	206,592	149,104	5,786,420	1,386	1,001	38,835	...	...	...	...	3										
...	...	6	...	...	...	...	...	...	...	139½	136,003	38,881	5,132,529	973	278	36,727	...	...	...	...	4					
15	1	4	72	...	...	...	1	...	1	849½	543,732	386,941	26,410,339	640	455	31,080	...	...	...	...	5									
...	...	2	7	...	...	...	...	...	...	104	47,464	44,556	2,604,865	456	428	25,047	...	...	...	...	6						
6	5	6	113	...	...	...	1	...	1	2,465½	2,317,654	1,798,006	138,812,603	940	729	56,296	...	...	...	...	7									
...	...	...	...	...	...	...	...	...	...	45	33,670	24,308	907,866	748	540	20,175	...	...	...	...	8			
...	...	...	...	...	...	...	...	...	...	37	11,497	6,734	351,496	311	182	9,500	...	...	...	...	9			
...	...	1	7	...	...	...	...	...	...	105	126,408	37,051	422,893	1,204	353	4,028	...	...	...	...	10						
...	3	6	109	...	10	1	5	1	15	801	1,818,654	661,213	63,197,711	2,270	825	78,899	...	5,498	...	0,158	11																
...	...	5	...	...	...	...	...	...	...	27½	40,815	13,502	822,542	1,498	495	30,185	...	...	...	...	12					
...	...	6	...	...	...	...	...	...	...	259	530,919	193,693	20,545,934	2,050	748	79,328	...	...	...	...	13					
...	...	18	...	...	...	...	...	...	...	333	1,051,045	276,041	31,628,557	3,156	829	94,981	...	...	...	...	14					
...	...	7	...	...	...	...	...	...	...	30½	5,696	6,444	56,378	186	211	1,848	...	...	...	...	15					
...	...	...	...	...	...	...	...	...	...	7½	6,184	3,269	16,278	825	436	2,170	...	...	...	...	16			
5	...	1	55	...	...	...	...	...	...	841	1,793,792	595,169	72,204,225	2,014	708	85,855	...	...	...	...	17						
4	...	46	...	...	...	1	...	1	...	737	1,702,375	532,042	58,567,989	2,310	722	79,468	...	...	...	...	18									
5	1	...	18	(i)1	...	...	...	1	...	1,503½	2,324,974	2,529,078	126,409,666	1,546	1,682	84,063	...	...	...	...	19									
...	22	29	...	...	...	1	...	1	...	461	2,527,907	557,910	65,036,168	5,484	1,210	141,076	...	...	...	...	20									
...	5	31	...	...	...	1	...	1	...	694½	1,269,248	682,869	57,009,857	1,828	984	82,117	...	...	...	...	21									
...	...	7	...	...	...	...	...	...	...	51	8,189	31,265	315,874	161	613	6,194	...	...	...	...	22					
...	...	...	...	...	...	...	...	...	...	4½	66,818	3,350	320,058	14,067	705	67,381	...	...	...	...	23			
...	9	...	...	...	...	...	...	...	...	376	477,387	193,572	16,683,034	1,270	515	44,370	...	...	...	...	24				
...	2	...	...	...	...	...	...	...	...	91	50,704	23,648	1,398,675	557	260	15,370	...	...	...	...	25				
...	1	...	...	...	...	...	...	...	...	8	7,697	3,008	61,576	962	376	7,697	...	...	...	...	26				
...	...	27	...	...	...	...	...	...	...	78	18,806	25,406	595,975	241	326	7,641	...	...	...	...	27					
...	...	15	...	...	...	...	...	...	...	277	233,605	103,707	13,121,332	843	392	47,369	...	...	...	...	28					
...	1	...	...	...	...	...	...	...	...	59	72,423	15,848	1,539,782	1,228	269	26,098	...	...	...	...	29				
...	3	...	...	...	...	...	...	...	...	193	240,586	99,146	9,531,975	1,247	514	49,388	...	...	...	...	30				
...	2	...	...	...	...	...	...	...	...	68	32,364	17,009	1,092,010	476	250	16,059	...	...	...	...	31				
...	...	...	...	...	...	...	...	...	...	124	78,383	26,832	3,678,814	632	216	29,668	...	...	...	...	32			
12	60	719	(i)1	10	3	15	4	25	14,285½	24,002,785	12,864,966	1,104,269,723	1,680	901	77,299	0,042	0,417	0,001	0,009	...																	
8	51	627	1	17	2	8	3	25	11,544½	18,753,525	11,088,211	889,998,408	1,624	960	77,091	0,053	0,906	0,001	0,019	...																	

Includes Northern Bengal, Kaunia-Dharia, Dacca, Assam-Bihar, and Bengal Central Railways. (h) Includes Bareilly-Pilibhit State Railway.
Includes Cuddapah-Nellore, but excludes Pondicherry Railway. (i) Not Passenger, but a cartman.
Includes Dhond-Manmad, Khamgaon, Amraoti, and Bhopal Itarsi Railways.

TABLE

ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on all RAILWAYS open for Traffic in INDIA and in
and the Number of RAILWAYS

RAILWAYS.		1. Collisions between passenger trains, or parts of passenger trains. 2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line. 3. Collisions between goods trains, or parts of goods trains. 4. Collisions between light engines. 5. Passenger trains, or parts of passenger trains, leaving the rails. 6. Goods trains, or parts of goods trains, engines, &c., leaving the rails. 7. Trains or engines travelling in the wrong direction through points. 8. Trains running into stations or sidings at too high a speed. 9. Trains running over cattle on the line. 10. Trains running over obstructions on the line. 11. Trains running through gates at level crossings. 12. The bursting of boilers of engines. 12(a.) The bursting of tubes, &c., of engines 13. The failure of machinery, springs, &c. of engines. 14. The failure of tyres. 15. The failure of wheels. 16. The failure of axles. 17. The failure of brake apparatus. 18. The failure of couplings. 19. The failure of tunnels, bridges, viaducts, culverts, &c. 20. Broken rails. 21. The flooding of portions of permanent-way.																				
In India	4	51	59	6	92	295	48	5	1,124	79	50	...	74	185	11	5	35	1	204	1	26	7
Per 1,000,000 train miles	0.09	1.11	1.29	0.13	2.01	6.44	1.05	0.11	24.55	1.72	1.11	...	1.62	4.04	0.24	0.11	0.76	0.02	4.46	0.02	0.57	1.53
In England (United Kingdom)	31	42	16	...	49	9	2	23	116	47	1	...	4	767	1	281	1	3	2	244	8	
Per 1,000,000 train miles	0.11	0.15	0.06	...	0.17	0.03	0.01	0.08	0.41	0.17	...	...	0.02	2.71	...	0.99	...	0.01	0.01	0.86	0.03	

No. 5.

ENGLAND during the year 1887, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS SERVANTS KILLED or INJURED thereby.

22. Slips in cuttings or embankments.					23. Fire in trains.					24. Fire at stations, or involving injury to bridges or viaducts.					25. Other accidents.					Total all Classes.					NUMBER OF PASSENGERS AND OTHERS.		NUMBER OF SERVANTS.		TOTAL ALL CLASSES.		Mean miles of Railway open.	Number of Passengers carried.	Train mile- age of all descriptions.	Passenger mileage.	PER 1,000 OPEN MILES.		TOTAL PASSENGERS.							
																													PASSENGERS.						PER MILLION OF PASSEN- GERS.		PER MILLION OF TRAIN MILES.							
																													Killed.						Injured.		Killed.		Injured.		Killed.		Injured.	
11	159	42	206	2,844	4	65	14	40	18	105	13,578	95,411,779	45,779,096	4,089,914,830	0.29	4.79	0.04	0.68	0.09	1.42																								
0.24	3.47	0.92	4.50	62.13							...	(a)	...	...	...	...	...	...	...	...	...														
5	8	9	2	1,671	25	538	8	109	33	647	19,578	734,744,620	282,852,775	Not available	1.27	27.48	0.03	0.73	0.09	1.90																								
0.02	0.03	0.03	0.01	5.91	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...						

(a) Including holders of Season or Periodical Tickets.

Letter from the Consulting Engineer to Government of India for Railways, Calcutta, to Government of India, dated 28th January 1888.

I HAVE the honor to report, for the information of the Government of India, the result of the inquiry into the cause of an accident which occurred on the 26th instant, at mile 12, on the northern section of the Eastern Bengal State Railway.

No. 14 Down Goods of the 26th instant, consisting of one F class metre-gauge engine, 40 loaded goods wagons, and one brake-van, crossed over, against signals, a girder bridge during repairs, at a time when a rail had been taken up by the permanent-way inspector. The engine, tender, and five trucks fell from the top of the bridge to the ground, a distance of about 15 feet; the sixth wagon remained on the bridge but off the rails.

One of the permanent-way gangs on the bridge at the time was hurt, and died about an hour afterwards. The jack, fireman, and another of the permanent-way gangs working on the bridge were slightly hurt.

The damage to the engine was slight; two six-wheeled iron wagons were damaged beyond repair; two wooden and two six-wheeled iron wagons have their lower frames intact, but their bodies damaged beyond repair; all the wheels of the wagons are intact. A pair of 40 feet plate girders was slid forward and twisted beyond repair.

Description.

The bridge where the accident occurred consists of 16 spans of 40 feet plate girders resting on brick masonry piers. The rails over the bridge are carried on transverse wooden sleepers, resting on the top flanges of the girders, and attached to them by four hook-bolts in each sleeper. There are spaces of about 5 inches between the ends of the girders throughout the bridge, which had not been fitted up with timber to prevent the girders sliding forward in case of an accident of this kind.

The line is straight for several miles to the north of the bridge, and level for two miles in the same direction. The driver coming from Málánchi has a clear and unobstructed view for several miles.

Wooden signals kept at caution are placed at 1,100 feet on each side of the bridge, and two lamps at each signal, one on each side of the line, to show a green light at night to caution drivers to go slowly over the bridge.

Men with red and green flags are placed at the wooden signal-posts, to show red or green flag as the permanent-way inspector may order.

Also at 150 feet from the north abutment of the bridge, between the bridge and the wooden signal-post, is a lodge for the bridge watchman, who was also provided with red and green flags.

The station-masters at the stations on each side of the bridge had received orders to endorse on all line-clear messages that the speed over this bridge at mile 12 was to be 4 miles an hour, and this was endorsed on the line-clear message received at Málánchi station by the driver of No. 14 Down Goods of the 26th instant.

The first rail joint on the bridge from north abutment was 11 feet from the face of the ballast wall on No. 1 span; the second was 29 feet. At this point there was only one rail in, *viz.*, that on the east side; this was fish-plated, but not spiked. The west rail had not been put in. All the sleepers except two from the second joint were carried away by the accident. The two girders of No. 2 span from the north abutment were pushed forward off the top of No. 1 pier, and were supported on No. 2 pier, and against the side of No. 1 pier. The engine being derailed on No. 1 span, got on to the transverse sleepers of No. 2 span, and the sleepers being attached to the girders by four hook-bolts in each sleeper, the wheels of the engine caught the sleepers, and carried them, and with them the girders of 4 spans, until sufficient space had been gained by the accumulation of 5 inches (the space over piers between the ends of the girders of two contiguous spans) from each of the piers to allow of the north end of the girders of No. 2 span to drop off No. 1 pier.

Evidence.

Herbert De Garnier stated.—I am permanent-way inspector in charge of this section in which repairs to the bridge are being executed; have been in charge since October last; was formerly on the Dacca Section, and was transferred from there owing to illness; have been 4 years on the Eastern Bengal State Railway. I had passed No. 4 Down Goods of the 26th instant over the bridge about 11-30 A.M. The No. 14 Down Goods came at 12-45. I had two danger signals out. The flags are about 18 inches square, and have standards about 2 feet long. The danger signal flag nearest the bridge was about 150 feet, and the farthest one about 1,100 feet, from the north end of the bridge towards Málánchi.

The red flags were held by men, and I saw them at their posts; it is a straight line, and nothing to obstruct my view.

I had one 24 feet length of rail in on the east side, only fish-plated, not spiked. The 18 feet rails previously put in were sufficiently spiked to pass No. 4 Down Goods train at the speed of 4 miles an hour.

I was changing and re-spacing the timbers, and had 31 men working at the repairs.

I did not hear the train till the man with the danger signal called to me that the train was coming. I was working with my head down, and not looking in the direction of the coming train.

I jumped up; and held up my hands and yelled out. Some of the men jumped; others ran back along the girder to the abutment, and some got in between the girders. One of my gangmen was on the pier. I afterwards found him on the ground on the north side of first pier from the north abutment.

I gave orders to the two signal-men who were at the hut close to the bridge, to go off with their danger signal flags; this was when I saw the smoke of the engine about Málánchi. They had ample time to go to their posts before the train arrived. I did not order Dunnu, Khalassi, to hold up a red flag, nor did I see him.

I pulled up No. 4 Down Goods under exactly the same precautions.

The driver of No. 14 Down Goods did not whistle.

C. A. McRae stated.—I was the driver of No. 14 Down Goods on the 26th instant; have been 8½ years on this line, of which 7 have been driving. I have driven both mail and goods trains. At Málánchi station I was 50 minutes late. I left Málánchi at 12-20, and got to the bridge, mile 12, at 12-45; this was the time when I looked at my watch after the accident.

The station-master, Málánchi, gave the guard line-clear, which the guard handed to me. It was endorsed to go 4 miles an hour over bridge at mile 12.

The bridge where the accident occurred is about 4 miles from Málánchi.

On coming up to the wooden caution signal, I saw a green signal flag about 6 feet high on the east side of the line, i.e., on my left hand coming from Málánchi; the signal was stuck in the ground close to the wooden caution signal.

Shortly after passing this caution signal, I saw a man with a red flag.

[Position noted and measured, and found to be 430 feet from the north abutment of the bridge.]

I was going about 7 to 8 miles an hour. I did not notice the red flag till almost close up to it. I saw the men working on the bridge. When I got on the bridge I was going about 3 miles an hour. My engine left the rail at the end of the second rails in the first span. There was no rail on my right-hand side. I am certain of the left or east rail being in.

I have crossed over this bridge 3 or 4 times since the permanent-way inspector began repairs. It was a cloudy day. Have never been stopped at this bridge, but have been stopped at others.

I shut off steam north of the caution signal, and on seeing the red flag, I whistled for brakes, put on the tender-brake myself, then my steam-brake, reversed my engine, and put on steam.

I was about 50 yards inside caution signal when I saw the red flag. A second red flag was about 50 yards from north of the bridge. I reversed my engine when about opposite this red flag. When I was at Atrai, No. 4 Down Goods was at the next station, Madhnagar, which is about 6 miles from Atrai. I left Atrai station at 10-37.

Alfred Duncan stated.—I was guard of No. 14 Down Goods on the 26th instant. Have been 8 months as guard on this line. Previous to joining this railway I was on the Darjeeling line for 16 months.

I was on the look-out all the way from Málánchi. I saw the wooden caution signal, but did not see a green flag or any flag near it.

I was looking out of the right-hand side of my brake-van. I saw a man quite close to the bridge with a red flag; he was about 85 yards from the bridge, and was coming from the bridge towards the train. The train was going about 4 miles an hour past the caution signal-post when my brake passed it. I put on my brake when the driver whistled.

I was about 40 feet inside caution signal-post when I heard the whistle, and when I saw the red flag.

I have been several times over this bridge since the permanent-way inspector began repairs. I did not see the men working on the bridge. I looked at my watch when I got out of my brake. The train had come to a standstill. My watch shewed between 44 and 45 minutes past 12.

Almost immediately after the whistle I felt a jerk; then looked out and saw the engine had gone over the bridge. It took me about half a minute to put on my brake. I had papers on my brake, as there is no arrangement in my brake-van to place my way-bills and other papers in. Taking off these papers caused delay in my putting on the brake.

The brake-vans are in my opinion too light to be of any use in stopping a heavy goods train like that I was guard of.

Heera Singh stated.—I have been watchman at this bridge (Bourah) for the past two months. I shew a red signal flag when ordered by the permanent-way inspector. The engine was at the distant house about a mile off when I put up my red flag. I received the order from the permanent-way inspector to shew a red flag about an hour before the arrival of the train. When the train was at Málánchi the permanent-way inspector told me to put up my red flag.

I saw the distant signal-man with a red flag standing between the rails, and when the train came up to him he crossed over to the west side of the line. The engine never whistled. The man Dunnu was not present with a red flag.

I ran towards the approaching train with my red flag up.

Awar Deen stated.—I was ordered to hold a red flag at the caution signal-post. I look after the lamps by night, and the flags by day. The lamps shew only a green light. I have got a hand signal lamp as well. I was called by the permanent-way inspector, I came to the bridge where the permanent-way inspector was at work; he told me to go and put up my red flag at the caution signal-post. I was standing between the rails with my red flag, and went to the west side when the train came up to me. The train was coming faster than usual and did not whistle. I have been in this post since the repairs to the bridge were commenced. I saw a flag stuck up between me and the house near the bridge.

Dunnu, Khalassi, stated.—I held a red flag midway between the distant signal and the hut near the bridge. I stood between the rails. I placed the red flag in the ground after the No. 4 Down Goods had passed. On arrival of the No. 14 Down Goods I rushed forward and held up the red flag. I saw the man at the caution signal-post, also Heera Singh, holding red flags.

Bal Kundi stated.—I am telegraph lineman. Was a passenger in the brake-van by the No. 14 Down Goods of the 26th instant; was looking

out on the left-hand side of the brake-van. I saw a red flag beside the caution signal-post. I called to the guard that there was a red signal flag, and that it meant the train to stop. I saw this red flag from the gateman's hut at the level-crossing, which is about $\frac{3}{4}$ of a mile from the bridge.

The guard put on his brake, when I told him about the red flag.

The driver did not whistle.

The brake-van stopped about 80 yards inside the caution signal-post.

Shaik Nasib stated.—I was fireman of No. 14 Down Goods of the 26th instant. I saw a green hand signal flag tied to the caution signal-post, and saw a red signal flag at the house near the bridge. I noticed the red flag when about 200 feet inside the caution signal-post. I applied the tender-brake, and not the driver; the driver applied the steam-brake.

Mr. Fouracres, Assistant Locomotive Superintendent stated—that the driver of No. 14 Down Goods of the 26th instant, told him, on the evening of the 26th instant, that he saw the red flag at the caution signal-post, but could not stop his train in time.

Mr Chabrel, Executive Engineer in charge of Northern Section of the Eastern Bengal State Railway, stated.—Similar repairs to bridges in this section had been going on for the past three months under the same conditions as regards the distances of the fixed caution signals from the work, and of exhibiting red or green hand signal flags as occasion required.

Conclusion.

This accident was due to carelessness on the part of the driver in not keeping a proper look-out for signals.

He was evidently running at his usual speed till he got up to the caution signal-post; when he suddenly noticed the red flag at the caution signal-post, he shut off steam, applied his brakes, and reversed his engine, but too late to stop his train before reaching the bridge. The reversing lever of the engine, when examined, was back, and had been found in this state by the Assistant Locomotive Superintendent (Mr. Chase).

From the statements of the permanent-way inspector and his two signal-men, and also that of the telegraph lineman, it appears that the two danger signals were exhibited, one at 1,100 feet, the other about 200 feet from the north end of the bridge.

The driver stated that he saw a green flag stuck in the ground at the caution signal-post. A green flag at this point would be unnecessary, as the caution signal-post (its arm at 45°) served the same purpose, so that the driver's statement to Mr. Fouracres on the evening of the accident may be believed as the correct one, but he may not have noticed the red flag at the caution signal-post until he was close up to it, and this heavy train, going at even 8 miles an hour, could not be pulled up in 1,100 feet.

If the driver had been keeping a proper look-out, he would have noticed the red flag some time before coming up to it, and thus have sufficient length in which to bring his train to a halt before reaching the bridge.

The guard, if his statement is to be believed, is also to blame in not keeping a better look-out, knowing that the bridge was undergoing repairs, having passed over this bridge several times since the repairs commenced.

The statement of the guard is hardly reliable, and I believe he had his brake on before arriving at the caution signal-post as stated by the lineman, notwithstanding the guard's statement to the contrary. The guard brought prominently to my notice that the brake-vans on the northern section (metre-gauge) were much too light for

these heavy goods trains; in this case there was only one brake-van on a goods train of 40 loaded wagons.

This point should be inquired into.

The permanent-way inspector is to blame in not having his danger signals at the proper distance from his work, as laid down in Rule No. 277 of General Rules for Indian Railways, *viz.*, half a mile on a flatter grade than 1 in 250, or level, instead of which they were only 1,100 feet away from his work. Neither had he detonators placed on the line as required by the same rule.

The line at this place is straight for several miles, and level for a distance of two miles north of the bridge in the direction of Málánchi.

The wooden signal-posts which were placed at 1,100 feet instead of half a mile on each side of the bridge were fixed permanently at caution, the arm being at an angle of about 45 degrees, instead of which they should have been moveable and kept at danger, and only lowered to caution when the line over the bridge was ready for the passage of a train.

The statement of Dunnu, Khalassi, is not reliable.

It appears similar repairs to bridges on this length have been in progress for the last three months, and under the same conditions as regards the distances of signals from the work, and I presume without detonators being placed on the line, even at this short distance of 1,100 feet. As the operation of re-sleepering the bridge necessitated the removal of rails, and thus involved danger to trains, and as from Mr. Chabrel's statement similar repairs had been going on for three months, it appears that the conditions laid down in Rule No. 277 of the General Rules for Indian Railways, and the subsidiary rules framed by the Manager of the Eastern Bengal State Railway were not attended to.

Letter from the Consulting Engineer to Government of India for Railways, Central Division, to Government of India, dated 23rd June 1888.

In compliance with Public Works Department Circular No. IVR. of 24th April 1888, I have the honor to report the result of the inquiry into the causes of the serious accident to a Goods Train near Darekasa Station on the Bengal-Nágpur Railway on the night of 24th-25th March 1888, in which 24 Goods Wagons were greatly injured and a native brakesman was killed, and the permanent-way under the train was torn up.

In this case the No. 18 Up Goods train from Ráj Nándgaon to Nágpur, being a double train consisting of two engines and 51 goods vehicles, was suddenly wrecked when close to Darekasa Station, without any of the train staff being able to assign the cause.

The information prescribed in the above circular is attached.

Description.

The train was composed of—

Two Engines, small, F class, running chimney first.

19 Covered goods wagons loaded.

1 Brake-van in which the brakesman Nawab Ali was killed.

2 Timber Trucks empty.

28 Covered goods wagons loaded.

1 Brake-van loaded.

—
51 Total.
—

The thirty-third vehicle from the engines was fitted with screw brake gear but was not manned, and the brake was not in use on the occasion.

The first twenty-seven were all derailed. The first three were not much damaged; the following twenty-four were wrecked or greatly damaged. No damage was found done to wheels or axles. The draw bar of the eighteenth wagon from the engines was found broken with a bad flaw in it. The engines were not derailed and the second engine had its leading buffer casing broken.

The leading wagon was found 672 feet east of the Darekasa East Distant Signal.

The accident occurred on a descending gradient of 1 in 166·66 on a straight line.

The permanent-way was in good order.

This gradient extends 4,200 feet backwards. Behind it is another of 1 in 300 for 1,800 feet, then 1,400 feet of level, and then a temporary diversion with gradients of 1 in 80 and curves of 800 feet radius. A plan and section of the line* are attached, and a sketch* showing the relative positions of the wrecked wagons and of the place where the broken buffer head was found.

Evidence.

Murphy, W., Driver.—I was driver of the above train and had charge of the front engine. Driver Dunjeebhoy being in charge of the 2nd engine. We left Bortaláo 5 minutes late owing to 2 engines taking water. I do not remember having crossed any diversion between Bortaláo and Darekasa. When near Darekasa driver of 2nd engine whistled for the signal, the signals were given; at this time we were running at about 8 miles an hour. I am prepared to take my oath that the speed was not greater than 8 miles per hour. I first put on my brake about a mile from scene of accident. The first intimation I received of the accident was through a sudden shock, the first shock was a violent shove forward, followed by a jerk towards the rear. I noticed that the fireman Peters fell down on the foot plate and then jumped off the engine. I did not leave the engine until after it had stopped.

In my opinion the accident occurred through parting of the train, my reasons for thinking so being that the two men who travelled in the middle brake-van informed me that immediately before the accident they heard a rumbling noise, and that Brakesman Nawabally, who was in the same compartment with these two men, left them and proceeded towards his brake compartment.

I felt nothing wrong with the road and nothing was damaged on my engine. The moon, at the time of the accident was obscured by clouds and the night was foggy.

My hand signal lamp glass was broken and small oil can was dinged by the accident. I was appointed as a driver on 17th of February 1888.

Dhunjeebhoy, Driver.—I was the driver of the second engine of the train in question.

We left Dongargarh at 10·5 P.M., arrived at Bortaláo at 11·5 P.M., left Bortaláo at 11·15 P.M., 4 minutes late, owing to the two engines having taken water. On our arrival at mileage 111, post 11, at 11·30 P.M., I whistled for the signal, both the signals were lowered for us to go into the station. I felt a sudden shock which threw me back, I happened to look behind and I saw the wagons were mounting each other, thus causing the 28 loaded wagons from the second engine to be derailed and telescope causing serious damage to the rolling-stock and permanent-way and also causing the death of Brakesman, Nawab Ali. The damage done to my engine was one tender buffer and coupling broken, and engine buffer casting broken, the coupling between the tender and first vehicle of the train was that broken probably causing both engines to separate themselves from the train. The volute spring casing of the front buffer of my engine was the one broken. The train consisted of 46 loaded, 2 empties, and 3 brakes, total 51 vehicles.

* Not published in the Gazette.

† Down grade.

‡ This man contradicted himself as to how he was standing, and how he fell when the shock took place.

In the rear brake-van there was the Head Guard of the train and in the centre brake-van there was a Brakesman Nawab Ali and two other passengers, the brakesman got killed, and in the brake wagon which was loaded there was no one. From the time I was whistling till my engine came to a stand, the time occupied was only two minutes.

My engine moved about 15 to 20 yards after I first saw the wagons were mounting each other.

Lutchmon, Carriage Examiner.—I was in the same compartment with Francis. I was awake. I heard a great noise. The train mounted and I got out through the window. The hind portion of the body of my brake-van was severed from the under-frame and slipped down to the ground. I think I got out through the window. The train was running slowly. I do not know what was the cause of the accident. There was no one with Nawab Ali.

Raghoo Nursoo, Fireman.—I was the Augwallah (fireman) on 18 Up Goods on 24th instant with Driver Dhunjeebhoy. The driver shut off steam on the other side of the diversion. The driver whistled for the guard's brake, because it was on a slope.† When we arrived near the signal I felt a shock. My driver looked to see what was the matter and on looking out I found the wagons one on the other. I put on the brake after leaving the diversion. We were running slowly from the diversion up to the scene of the accident. The train pulled back and I fell forward. I fell on my face towards Darekasa in the direction of the engine.‡

I saw the rear portion of the train after passing the diversion. The line was all right. The driver's bottle and kettle fell in the direction of the tender. The front vehicle was separated from the engine about 5 yards. The tender buffer was bent and the engine buffer casing was broken. I cannot state the cause of accident.

Baily, L., Guard.—I was the Head Guard in charge of 18 Up Goods on 24th March, Dongargarh to Nágpur. My train consisted of 48 wagons and 3 brakes. Out of the 48 wagons 2 rail trucks were empty. I occupied the rear brake. Nawab Ali was my brakesman. He occupied a brake-van not a brake wagon. This brake-van, No. 3679, was the 20th vehicle from the rear engine. The 3rd brake was a brake wagon loaded, No. 321. This was the 33rd vehicle from the engine, and the rear brake which I occupied was No. 835. This was the 51st vehicle from the engine. My train was worked by two engines. Before starting from Dongargarh I examined the whole train and found that it was properly coupled up and that

the bridle chains were secured. I left Dongargarh right time at 10-5 P.M. and arrived Bortaláo right time, viz., 11-5 P.M. We left Bortaláo at 23-11. I exchanged the all right signal with the driver on passing the trailing points. There is a diversion between Bortaláo and Darekasa. We passed this diversion at a speed of 10 miles an hour. I put on my brake about 2 miles outside Darekasa, because there is an incline there. The driver whistled for signals about one mile outside Darekasa Station. They were lowered at once. I was standing on the left hand side of the brake at the door looking towards the engine. I felt a shock and I was thrown forward in the direction of the engine. From the time I felt a shock until the brake stopped. We ran about the length of this room at the time of the accident, the train was running slowly. On passing the diversion I could see that the whole train was intact. I am quite sure of this. Also I saw it on the 3,700 feet curve or 4,500 feet from scene of accident. I am quite certain that the train had not parted at this curve, because I could see the engine on the train length. After leaving the first curve I again saw the engine apparently connected with the train before the accident took place. I stood on the left-hand side of the brake on passing over the diversion and kept on that side up to the time of the accident. I cannot say how the accident took place.*

I was the sole occupant of the brake-van. I saw the train intact. I did not hear the driver whistle for brake.

Peters, J., Fireman.—I was the fireman on the front engine with driver Murphy. We left Bortaláo all right and crossed the diversion having shut off steam on the other side and put on the brake. The driver put on a little steam at the foot of the diversion and shut it off at the top where the brake was again applied. When about half mile off, we whistled for the distant signal. The signals were lowered at once, and I put on my brake harder and stood by it looking towards Darekasa until the shock threw me forward towards the boiler, I felt the engine being pulled back. The engine was just moving forward as I recovered myself, and on looking back I saw the wagons derailed.

The distance between tender of rear engine

Evidences taken by Railway

Baily, L., Guard.—I left Dongargarh on the 24th of March at 10-5 P.M. with the No. 18 up goods; arrived at Bortaláo at 11-5; left again at 11-11. I had two drivers. Murphy was the trainman and Dhunjeebhoy, pilotman. The load consisted of 51 vehicles, viz., three brake-vans, two empty and forty-six loaded. About four telegraph posts from Darekasa distant signal I felt a sudden shock and was thrown forward in my brake, the train was going at the speed of eight or ten miles an hour, when this occurred the train stopped at once. I went out to see what was the matter and found 28 vehicles derailed from the engines; the brake-van in which my brakesman was by name Nawab Ali was smashed up, and several wagons were on top of the brake-van, the man was inside at the time of the accident and was killed; the time the accident occurred was 11-32 P.M. I cannot

and first wagon was about 10 yards. I was stunned and think that the train derailed itself after the shock took place. The road was as usual. I don't know how the accident occurred. The last time I saw the rear of the train was before crossing the diversion. I cannot say whether the train parted. My engine was undamaged except that the draw-bar was slightly cracked. We were running very slowly when the accident took place. The oil cans fell in the direction of the engine tender when the accident took place.

Baboo Lall, Fitter.—I am a fitter who accompanied the material train and am employed in repairing bolsters of rail trucks. When the accident occurred the train was going at a moderate speed. I was in the passenger compartment of the rear brake and Ramkrishna Bhicaree was with me. I did not look out.

Francis, Train Inspector.—I was riding in the rear passenger compartment of the middle brake-van which was wrecked. I was sitting on the left-hand corner with my back towards the engine. I was asleep soon after I left Bortaláo. A bump on the head awoke me. I looked out towards the rear of the train and saw there was nothing wrong there. I then looked out of the window towards the front of the train, and all this time my brake was mounting up and twisting across the rails. The front portion in which was Nawab Ali was smashed by the wagon in rear mounting on it, whilst the hind portion of the body separated itself from the under-frame and slid off on the left of the truck clear off the rails, and I jumped out through the window. I had a slight bruise on my leg and arm.

Narain Rao, Permanent-way Inspector.—I saw nothing of the accident, but I reached the spot at 3-30 A.M. The road was torn up and 9 lengths of rails had to be replaced. The road was in good order. The up mixed train passed over it about 2½ hours before the accident took place.†

The road was in good order and had not been touched as conversion work had not been begun on it. It consisted of metre-gauge rails and wooden sleepers.

Police Inspector, W. Sargon.

say how it occurred. There was great damage done to the wagons and grains.

Petere, Francis, Train Inspector.—I was travelling with the No. 18 up goods on the night of the accident from Dongargarh. I was asleep in the spare compartment of the brake-van. Nawab Ali, brakesman, was in the same brake. I heard a crashing sound which woke me. I looked out of the window (being moon-light night) to see what was the matter. I saw the wagons on front mounting one on top of the other. On seeing this I jumped out. I cannot say what speed the train was going at the time the accident occurred near Darekasa distant signal. I don't know the cause of the accident. Brakesman by name Nawab Ali was killed in the accident. This man was in the same brake as myself, but in the guard's compartment; the

* Mr. Rooper is of opinion that the guard looking out from the left-hand side of his rear brake-van would not be able to see the distant signal until the front engine was 500 feet from it.

† When asked his opinion he stated that the train probably parted, that on the driver slowing down the rear portion of the train run into the front.

brake-van was smashed up and some wagons on top of it, a number of wagons were derailed and broken.

Murphy, W., Driver.—On the 24th March I was driver of engine No. 274 on 18 up goods. My engine was in front of another driver by name Dhunjeebhoy who was also with the train. I left Dongargarh right time, at Bortaláo I arrived to time, both engines took water. I left 6 minutes late owing to this; on nearing the distant signal of Darekasa I felt as if my engine was pushed forward, and suddenly drawn back; the engine stopped immediately, I and the other driver Dhunjeebhoy shut off steam about 2½ miles back from the spot where the accident occurred; I was going 8 miles an hour or less at the time. Twenty-eight wagons were derailed and severely damaged. A brakesman by name Nawab Ali was killed. There were some wagons on top of the brake in which Nawab Ali was killed. I cannot say how many wagons were on top. I don't know how the accident occurred.

Dhunjeebhoy Jamseljee, Driver.—I was driver on 18 up goods on 24th March. I left Dongargarh at 10-5 P.M., 46 loaded, 2 empty, and 3 brakes. The driver was Murphy. I left Bortaláo at 11-15 P. M.; on nearing the distant semaphore of Darekasa I felt a sudden shock which threw me back. I was going at the rate of 8 or 10 miles an hour. I had

shut off steam about 2 miles back from the spot where the accident occurred, the train driver also shut off steam from about the same spot as myself. After receiving the shock I turned round to see what was the matter (being moon-light night). I could see the wagons mounting on the top of each other. The engines stopped at once as I and the other driver had shut off steam; 28 wagons from my engine were derailed and the brake-van in which brakesman Nawab Ali was, was smashed up and he was killed. This is what I discovered after the accident. I cannot say what was the cause of the accident; the time the accident occurred was 11-32 P. M.

Peters James, Fireman.—I was fireman to driver Murphy who was trainman of 18 up goods on the 24th of March; Dhunjeebhoy was pilot driver on 18 up goods as well. The train left Dongargarh at 10-5 P.M.; on nearing the distant semaphore of Darekasa I felt a shock which threw me forward; the engines stopped at once; the train was going at the rate of 10 miles an hour; both engines had shut off steam as it is down hill; both engines went through the diversion with steam shut off after getting out of the diversion. My driver gave the engine a little steam and shut off again. 28 wagons were derailed in the accident from the engine, a brakesman by name Nawab Ali was killed, and his brake was smashed up and several wagons were on top of it. I don't know how the accident occurred.

Finding of the Departmental Committee of Enquiry.

The evidence is conflicting.

We are of opinion that the train must have parted behind the 17th vehicle on account of the flawed leading drawbar of the 18th vehicle. The parting probably took place on the ascending grade of the diversion, and the rear portion on account of the falling grades must have acquired considerable velocity and run into the front portion, whose speed had been reduced to 8 or 10 miles an hour at the actual scene of the accident.

The extensive damage done was probably due to the awkward way in which the first wagons were derailed, causing the others to mount on or telescope into them.

(Sd.) W. V. CONSTABLE,
Deputy Agent.
,, C. M. DAVIES,
Loco. Supdt.
,, P. L. ROOPER,
Dist. Engr.
,, J. W. HARTLEY,
Traffic Supdt.

Conclusion of Inspecting Officer.

The evidence in this case is conflicting, and leaves the immediate cause of the accident in some doubt.

The view adopted by the officers of the line is that, while the train was passing over the diversion, the steam which was given to the leading engine at the bottom of the diversion and shut off again after getting across jerked the train and fractured the drawbar of the 18th vehicle which was afterwards found broken 235 feet back from the wreck with a bad flaw in the iron extending through half its sectional area; that the detached buffer head was carried from the diversion to this point attached to the next wagon by means of the bridle chain; that the engines and 17 wagons ran on ahead, while the remainder of the train retarded by the curves and grades of the diversion was left behind, while the leading engine was steaming out of the diver-

sion; and that on the leading portion of the train slowing down on approaching the station the rear portion ran into it and caused the derailment and wreck of the leading 17 vehicles and 7 of the following ones.

This is a consistent theory, but I think the weight of the evidence shows that, though the train was provided with sufficient total brake power, this was badly distributed. The total weight of the train was probably 390 tons, the weight of the 2 engines about 39 tons, and of the two brake-vans 12 tons, these being the 20th and the 51st or last vehicles. When the engine-brakes were put hard on near the distant signal, the great inertia of such a heavy train probably caused the derailment of one or more of the leading wagons, and when these became too far displaced to run any longer on the ballast they upset.

The difficulty is to account for the distance from the place where the broken buffer head was picked up to the place where the wagon it belonged to lay.

This is greater than would be accounted for by the shortening up of the length occupied by the wrecked wagons before the accident, added to the distance said to have been run by the engines after the first shock before coming to a stop. This would seem to have been underestimated.

The Head Guard states positively that he observed that the train had not parted either on the diversion or after it had cleared the diversion, and had got on to the descending gradients. It is true this man had an interest in showing that he was on the look-out and had not allowed such an occurrence as the parting of his train to escape his notice. It is also true that his evidence generally is somewhat vitiated by his statement that he saw the signals lowered while looking out of the left of his brake about a mile from the station. He could not have seen the signals on account of the curve extending from 5,865 to 5,876 chains. But his statement that the train had not parted after it got clear of the diversion where he could see its whole length from the left of his brake is confirmed by Dunjeebhoy, the driver of the second engine, who states he looked back and saw the brake-van lights at about half a mile or a distance which he estimated to be that of the train's length. To this it may be objected that he underestimated the distance, but it was within three days of being full-moon and he could scarcely have failed to notice the parting of the train had it occurred.

Before the Police he stated that it was a moon-light night. The statement of driver Murphy that the night was cloudy and foggy was not confirmed by the other witnesses. Driver Murphy also stated that the first shock was a violent shove forward followed by a jerk back. This would support the theory of collision. His evidence was taken on 31st March, the day after the departmental enquiry, in the Locomotive Superintendent's Office. He had probably heard of the theory as to the parting of the train. Driver Dunjeebhoy stated he was quite sure the first shock pulled his engine back, and was very clear in his evidence that the train did not part. His fireman Raghoo Nursoo confirms this in stating the train pulled his engine back and he fell forward on his face towards Darekasa.

Before the Police Inspector driver Dunjeebhoy stated he felt a sudden shock and was thrown *back*. This appears to conflict with his evidence before the Committee. Fireman Peters of the leading engine stated before the Police that the shock threw him *forward*, and gave the same evidence before the Committee stating that he felt his engine being pulled back. The damage to the rear draw-gear and to the forward buffer casing of the second engine is consistent with this view.

The evidence as to the way small articles on the engines fell at the moment of shock is of a very weak and inconclusive character. I think loose articles on the boiler inside the cab would be more likely to fall on the footplate (that is backwards) than anywhere else, no matter what the direction of the impulse throwing them down.

The fireman of the leading engine stated he put on his brake harder when near the distant signal, that is, just before the accident occurred.

I consider that this accident was caused by one or more of the leading vehicles of the train having been derailed by doubling up owing to the excessive weight of the train on a descending gradient having been too suddenly checked by the brakes of the engines. The Agent has since agreed to limit the loads of trains to 42 loaded or 52 empty. This is the limit on the Rajputana Railway, and its observance will, I think, obviate danger in future.

APPENDIX.

List showing the Damages done to Vehicles in the Darekasa Accident on 24th March.

VEHICLES.		No.	Nature of Damage.	REMARKS.
Class.				
Iron-covered Goods Wagon		9219	Four axle guards bent, 4 axle boxes broken, 2 buffers bent, 2 volute springs broken, 2 guide plates broken, 2 volute spring washers broken, one underneath angle iron broken, middle bars bent, 2 flap door boards broken, 2 swing door frame pieces broken, one body angle iron broken, channel iron bent, door hinges bent.	
Ditto	ditto	589	Two pairs of wheels not in gauge, 4 bearing springs weak in camber, 2 axle guards broken, 2 axle guards bent, 4 axle boxes broken, both buffers broken, channel irons bent, 6 angle irons bent and broken, 4 iron plates torn, 4 flap door hinges bent, 2 head stock plates broken, brake lever broken, 6 flap door boards broken, 12 swing door frame pieces and 4 swing door boards broken, door hinges bent.	
Ditto	ditto	11524	One pair of wheels out of gauge, one buffer broken, one buffer bent, 4 axle guards bent, 4 bearing springs weak, 4 axle boxes broken, channel irons and middle bars bent, 5 body angle irons broken, 6 iron plates torn, 6 angle irons bent, head stock plates broken, door hinges bent.	
Ditto	ditto	562	Both buffers broken, 2 axle guards broken, 2 axle guards bent, 2 volute springs broken, 4 axle boxes broken, door hinges bent, 2 swing doors frame pieces damaged iron underframe bent, iron plates of body torn heavily, angle irons broken, head stock plate broken, floor plate damaged.	
Ditto	ditto	11532	Both buffers broken, 4 axle guards bent, 4 axle boxes broken, 2 angle irons bent, and 2 angle irons broken, 2 iron plates of body torn, middle bar slightly bent, swing doors frame broken, head stock bent, door hinges bent.	
Ditto	ditto	10379	Two buffers broken, 4 axle boxes broken, 2 axle guards bent, swing doors and flap door entirely damaged, middle bars and channel irons bent, head stock plate bent, 4 angle irons bent, 6 angle irons bent, 6 body iron plate torn and some plates bent, door hinges bent, floor plate damaged, both ends plates broken heavily and bulged in.	
Ditto	ditto	543	Two buffers broken, 3 axle boxes broken, one axle guard broken, 3 axle guards bent, 2 striking plates broken, brake lever bent, middle bars and channel irons bent, 3 iron plates of body torn, one head stock plate broken, flap doors and swing doors damaged, 4 angle irons bent and 4 angle irons broken, door hinges bent, brake lever rack broken, one end bulged in and plates damaged.	
Ditto	ditto	10409	Two pairs of wheels loose in axle, both buffers, 4 axle guards and axle boxes broken, 6 angle irons of body and roof broken, 4 iron plates of body and roof torn, one head stock plate broken, swing door frames and boards damaged, flap door hinges bent, brake lever rack broken, 2 bridle plates missing, middle bars and channel irons bent and damaged. Floor plate damaged.	
Ditto	ditto	615	Both buffers broken, 2 pairs of wheels not in gauge, 4 axle guards bent and broken, 4 axle boxes broken, middle bars and channel irons bent and damaged, head stock plates broken, 6 angle irons of body broken and remaining bent badly, swing doors damaged and missing, flap door hinges bent, 6 body iron plates torn and rest bent, flap door boards broken and missing, brake gear damaged, floor plates damaged, body iron work is entirely useless.	
Ditto	ditto	10387	Both buffers broken, 2 pairs of wheels not in gauge, 4 axle guards bent and broken, 4 axle boxes broken, middle bars and channel irons bent and damaged, head stock plates broken, 6 angle irons of body broken and remaining bent badly, swing doors damaged and missing, flap door hinges bent, 6 body iron plates torn and rest bent, flap door boards broken and missing, brake gear damaged, floor plates damaged, body iron work is entirely useless.	

VEHICLES.		No.	Nature of Damage.	REMARKS.
Class.				
Iron-covered Goods Wagons .		10423	Both buffers broken, 4 axle guards bent, brake gear damaged, 4 axle boxes broken, swing doors damaged, flap door hinges bent, 4 beards broken, middle bars and channel irons damaged, head stock plate broken, one end entirely broken and bulged inside, body angle irons broken and plates torn, floor plates broken.	
Ditto ditto .		10400	Both buffers bent, 4 axle boxes broken, 4 axle guards broken, brake gear damaged, 2 swing door frames broken and one missing, flap door hinges bent and 2 boards broken, middle bars and channel irons bent and damaged, 4 angle irons broken, some bent, body iron plates torn badly, floor plates damaged, both ends bulged in.	
Ditto ditto .		10424	Wheels not in gauge, both buffers broken, axle guards and axle boxes broken, whole body broken into pieces, underframe very badly bent and damaged.	
Ditto ditto .		716	Both buffers and 2 axle guards bent, 2 axle guards and 4 axle boxes broken, middle bars and channel irons damaged, 2 head stock plates broken, 6 body angle irons broken, 6 iron plates torn and damaged, swing doors damaged, flap door hinges bent, brake gear damaged.	
Ditto ditto .		10416	Two pairs of wheels not in gauge, both buffers broken, 4 axle guards bent, 4 axle boxes broken, swing doors damaged, flap door hinges 2 boards broken, middle bars and channel irons bent and damaged, 6 angle irons broken, 4 angle irons bent, 6 iron plates torn and damaged, floor plate damaged, head stock plates broken, roof plates torn and both ends bulged in, and plates damaged.	
Wooden Lowsided Wagon .		6855	Both buffers broken, 4 axle boxes broken, 4 axle guards bent and damaged, whole body broken into pieces, and underframe bent and damaged.	
Iron Lowsided Wagon .		247	Both buffers broken, 4 axle boxes broken, 4 axle guards bent and damaged, whole body broken into pieces, and underframe very badly damaged.	
Ditto ditto .		259	One buffer bent and one buffer broken, 4 axle guards bent, 4 axle boxes broken, 8 iron stanchions broken, 4 T. iron broken, whole end flap badly damaged, side flaps bent and side flap hinges some bent and some broken, middle bars and channel irons bent.	
Brake-van		3679	Both buffers and 4 axle boxes broken, 4 axle guards bent, whole body damaged into pieces, underframe bent and damaged, roof corrugated sheet damaged.	
Wooden-covered Goods Wagon		426	One buffer bent and one buffer broken, 4 axle guards bent, 4 axle boxes broken, one volute spring broken, brake gear damaged, 6 side and end pillars broken, 4 door hinges bent, 2 head stocks damaged, 2 rocker bars broken, 3 flap doors, 2 swing door boards and 7 new end casing boards broken, one new underneath cross piece broken, one cant rail broken, 8 side casing boards broken, 5 corrugated sheets damaged.	
Ditto ditto .		477	Both buffers bent, 2 axle boxes broken, 4 axle guards bent, 4 flap door hinges bent, 2 end pillars broken, one arch rail broken, one head stock and 2 bottom boards broken, corrugated roof sheets damaged, brake gear damaged, 2 flap door boards and 4 swing door boards broken.	
Ditto ditto .		507	Both buffers bent, 2 axle boxes broken, 4 axle guards bent, 4 door hinges bent, 2 arch rails, 4 end corner pillars, one head stock, 2 rocker bars and 5 end casing boards broken, roof corrugated sheets damaged, 2 flap door boards and 4 swing door boards damaged, brake gear damaged.	
Ditto ditto .		6807	Both buffers, 4 axle boxes and 4 axle guards broken, whole body damaged into pieces, roof corrugated sheets damaged, underframe bent and damaged, wheels not in gauge.	
Ditto ditto .		501	Both buffers, 4 axle boxes and 4 axle guards broken, whole body damaged into pieces, roof corrugated sheets damaged, underframe bent and damaged, wheels not in gauge.	
Ditto ditto .		502	Both buffers, 4 axle boxes and 4 axle guards broken, whole body damaged into pieces, roof corrugated sheets damaged, underframe bent and damaged, wheels not in gauge.	
Ditto ditto .		482	Both buffers, 4 axle boxes and 4 axle guards broken, whole body damaged into pieces, roof corrugated sheets damaged, underframe bent and damaged, wheels not in gauge.	

VEHICLES.		Nature of Damage.	REMARKS.
Class.	No.		
Wooden-covered Goods Wagon	410	Both buffers, 4 axle boxes and 4 axle guards broken, whole body damaged into pieces, roof corrugated sheets damaged, underframe bent and damaged, wheels not in gauge.	
Ditto ditto	398	Both buffers, 4 axle boxes and 4 axle guards broken, whole body damaged into pieces, roof corrugated sheets damaged, underframe bent and damaged, wheels not in gauge.	

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for December, 1888.

The month of December usually witnesses the final retreat of the south-west humid winds of the south-west monsoon circulation from the Bay of Bengal and Arabian Sea, and the establishment of the north-east monsoon circulation over the whole Indian area, including India and the adjacent seas north of the Equator. Hence, during the first fortnight of the month, rain continues to fall under the same conditions as in November in Southern India, but is generally confined to Travancore and the most southerly districts of Madras and Mysore. The final important burst of rain frequently accompanies the march of a small cyclonic storm which usually forms in the south-west of the Bay, advances in a westerly direction across the south Coromandel Coast, and breaks up shortly afterwards under the obstructive action of the Palni and other hills of Southern India. If what are termed the north-east monsoon rains (but which are really the concluding rains of the retreating south-west monsoon circulation) terminate with a cyclonic storm accompanied by a heavy cyclonic burst of rainfall, it usually occurs in the second or third week of December. It will be seen from the following remarks that the mode and time of termination of the north-east monsoon rains of the present season were normal in character.

The conclusion of these rains in Southern India immediately precedes the establishment of conditions in Upper India which favour the occasional occurrence of cold-weather storms and rainfall in Northern India and of frequent snowfall in the Himalayan mountain region. During the first three weeks of the month weather is usually fine and clear in Northern and Central India, and temperature decreases rather rapidly (especially the night temperature in Upper India). The barometer usually oscillates somewhat rapidly through small amounts, the period of a complete rise and fall varying from two to five days. The periods of falling barometer are usually associated with a tendency to the formation of cloud, and of rising barometer with its dissipation. During the last week or ten days of the month there is, on the other hand, a marked tendency to disturbed weather in Upper India indicated by barometric movements on a larger scale and the formation of cloud; when this occurs a depression appears or forms in Upper India, and extends its influence eastwards and gives more or less rain. This weather forms the so-called "Christmas rains" of Upper India. When they occur, they are due to and accompany a feeble cyclonic depression or storm, and are usually followed by a succession of similar storms during the months of January and February. These cold-weather storms are of great economic importance, and form the most important feature of the weather of the last fortnight of December and the months of January and February. Their formation is by no means thoroughly understood as yet, but they appear to originate in the upper return current of the north-east monsoon circulation, and generally drift from west to east or in an opposite direction to the cyclonic storms of the rains. As they originate in the upper atmosphere and their action

is chiefly confined to the upper strata, (although they modify to some extent the air movement near the Earth's surface), it is much more difficult to forecast their occurrence, line of march, and general character, than it is to forecast the storms of the rains.

The preceding remarks give the normal weather conditions and features of the month in the Indian area. In the adjacent seas the south-west humid winds retreat down to the Equator (and are probably finally absorbed in the Doldrums) and are replaced by north-east winds, so that before the end of the month, north-east monsoon winds usually prevail over the whole of the Arabian Sea and Bay of Bengal.

The following gives a brief account of the chief features of the weather during the past month.

Frequent showers fell from the 1st to the 6th in the southern districts of Madras, including Madura, Tanjore, Trichinopoly, Coimbatore, South Arcot, and Chingleput, and in South Mysore and Travancore. They were as usual heaviest in the coast districts, where very favourable rain was received on the 3rd and 4th. For example, on the morning of the 4th, Negapatam registered 4 inches and Madura 2 inches, and on the morning of the 5th Madras recorded 4 inches.

Rain ceased to fall in this area on the 7th and an interval of fine weather succeeded until the 12th. During the whole period from the 1st to the 12th fine clear weather prevailed over the whole of Northern and Central India and the North Deccan. The observations of the 12th indicated the commencement of two disturbances. The first was a shallow depression which gave much cloud and modified the temperature conditions on the north-west frontier. It marched rapidly eastwards and lay over the Punjab Himalayas on the morning of the 14th. It gave snow on the higher hills and a few light showers in the north of the Punjab. Fine clear weather was re-established in Upper India on the afternoon of the 13th. The second disturbance was of much greater importance, as it developed into a cyclonic storm, which gave the final heavy burst of north-east monsoon rain of the present season to Southern India. The observations of the 12th shewed that a low-pressure area was forming to the north-east of Ceylon. It increased rapidly in intensity during the next two days and marched westwards, and on the morning of the 14th, the centre was a little to the east of Negapatam. It crossed the coast on the afternoon or evening of the 14th, and was a little to the south-east of Madura on the morning of the 15th. It was, however, then filling up rapidly, and it disappeared as a cyclonic circulation and storm during the day. It gave moderately heavy rain to the same districts that had received rain on the first six days of the month. Weather cleared up in Southern India on the 16th and 17th, and fine weather prevailed until the end of the month. A small depression formed over the Punjab Himalayas on the 20th, which accompanied moderate snowfall on the higher elevations. It filled up during the day. On the morning of the 21st a shallow depression overlay Beluchistan and Upper Sind. It marched rapidly eastwards and gave overcast skies and light showers in the North and East Punjab during the day. It apparently filled up on approaching or passing over the Punjab Himalayas on the 22nd. Anti-cyclonic conditions prevailed in Upper and Central India until the morning of the 29th when a very shallow depression formed in the north-west frontier between Mooltan and Quetta. It advanced eastwards and died out during the next 24 hours after having given some light showers of rain and snow at Quetta and in the North Punjab and adjacent hills.

It will thus be seen that whilst the weather conditions have been normal in Southern India and have given favourable rain, the weather in Upper and Central India has been marked by the prevalence of strongly marked anti-cyclonic conditions and by the absence of the usual Christmas rains. Three shallow depressions have passed eastwards across Upper India, two of them during the last ten days of the month, but they failed to develop and gave very little rain. They were hence abortive attempts at cold-weather storms, and as such their history is interesting and instructive.

The chief features of the meteorology of the past month may be summarized as follows:—

- (1) General excess of pressure accompanying large and important local anomalies.
- (2) Diminished temperature (more especially night temperature) in Northern India, and increased temperature in Southern India more especially in the west coast districts.
- (3) Normal or decreased humidity in the plains and excessive dryness of the air at the hill-stations.
- (4) The prevalence of unusually steady easterly winds in the west coast districts and the West Deccan and of northerly winds in Bengal.

The most important of these features is the first. The average pressure over the whole of India during the month was $\cdot 03''$ above the normal. Relatively to this general condition, pressure was in moderate defect along the foot of the hills from Rawalpindi to Dhubri, and also in Bengal. The following table gives the anomalies at the chief stations in that area:—

Sealkot	$-\cdot 050''$	Burdwan	$-\cdot 032''$
Ludhiana	$-\cdot 033$	Dacca	$-\cdot 035$
Gorakhpur	$-\cdot 027$	Calcutta	$-\cdot 028$
Dhubri	$-\cdot 043$	Chittagong	$-\cdot 023$

The deficiency was as marked in the neighbouring hill districts. These anomalies hence shew that whilst pressure is at present relatively in defect over and near the hills in Northern India, the deficiency is most marked in the western and eastern districts and least marked in the central districts.

Pressure was also, relatively to the general state, in slight defect along the west coast. The following gives the local anomalies at four representative stations:—

Kurrachee	$-\cdot 008''$	Karwar	$-\cdot 007''$
Bombay	$-\cdot 006$	Cochin	$-\cdot 007$

Between these two areas of relatively deficient pressure lay an area of excessive pressure, stretching north and south between Upper Sind and the West Punjab to the South Deccan. The axis of this is defined by the following stations (the relative anomalies of which are added):—

Ajmere	$+\cdot 065''$	Poona	$+\cdot 044''$
Neemuch	$+\cdot 057$	Sholapur	$+\cdot 042$
Indore	$+\cdot 051$	Belgaum	$+\cdot 032$
Khandwa	$+\cdot 047$	Bangalore	$+\cdot 023$
Malegaon	$+\cdot 041$		

A small isolated area of excessive pressure overlay Jubbulpore (the anomaly of which for the month is $+\cdot 037''$) and Sutna ($+\cdot 055''$).

A reference to the weather reports of the two previous months show that the chief features of the pressure distribution of the month of December are similar to those of the two preceding months, the only difference being that they are more strongly marked. It is certain that these strongly marked pressure features will largely modify the distribution of rainfall during the next two months. So far as can be judged from the very imperfect investigations as yet made in this subject, they would appear to indicate the probability of more stormy weather than usual during the next two months in the Himalayan region (and perhaps the adjacent plain districts) and also perhaps less rainfall in Central India and the Central Provinces than usual.

One very remarkable feature during the past month has been the very great dryness of the air at the hill stations, where the average humidity was from 10 to 20 per cent. below the normal.

Rainfall of the month.—The preceding paragraphs have stated the conditions under which the rainfall of the month has occurred. The average rainfall of the month for the whole of India is little more than half of that of the month of November, and is very small in amount, as the month is the transition period from the south-west monsoon rains of Southern India to the cold-weather rains of Northern India. No rain fell during the month over by far the greater part of the country, including the whole of Northern and Central India and the Dec-

can (except some parts of the Punjab, North-Western Provinces and Khandesh). In the southern districts of the peninsula the rainfall of the month was normal or in moderate excess. Mysore and Bellary received their normal amounts, and the Carnatic an average of $4\frac{1}{2}$ inches, or upwards of half an inch above the normal. Lower Burma and Malabar received a little rain, but less than half the small average of the month.

The following table shows the amount of rain and the difference from the average during the month of December 1888 in the twenty-one meteorological divisions into which India was divided by Mr. Blanford, so far as it is indicated by the comparatively small number of the Telegraphic returns of rainfall received from the observing stations.

DISTRICTS.	Number of stations.	Actual average rainfall.	Normal average rainfall in December.	Difference from the average in December 1888.
Punjab, West	7	0'17	0'74	—0'57
„ East	4	0	0'66	—0'66
North-Western Provinces, Trans-Gangetic	9	0'06	0'55	—0'49
North-Western Provinces, Cis-Gangetic	3	0	0'24	—0'24
Behar	2	0	0'19	—0'19
Northern Bengal	2	0	0'20	—0'20
Assam—Cachar	3	0	0'49	—0'49
Lower Bengal—Chutia Nagpur	7	0	0'29	—0'29
Orissa—Northern Circars	6	0	1'03	—1'03
Central Provinces, South	7	0	0'52	—0'52
Berar—Khandesh	2	0'21	0'70	—0'49
Rajputana, Central India, Saugor, and Nerbudda	8	0	0'37	—0'37
Sindh—Cutch	3	0	0'10	—0'10
Guzerat	3	0	0'05	—0'05
Konkan	4	0	0'35	—0'35
Deccan—Hyderabad	5	0	0'28	—0'28
Malabar	4	0'31	0'82	—0'51
Mysore—Bellary	4	1'58	1'50	+0'08
Carnatic	6	4'40	3'76	+0'64
Lower Burma	6	0'18	0'41	—0'23
Ceylon	2	4'38	6'52	—2'14

JOHN ELIOT,

SIMLA, *Offg. Meteorological Reporter to the Government of India.*
The 9th January 1889.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 12th January, 1889.*—Rainfall slight in southern districts, little or none elsewhere. More rain wanted in Ganjam, Vizagapatam, and Coimbatore. Standing crops generally good, but damaged by insects, disease or excessive rain in parts of South Arcot, Chingleput, Madura, and Tinnevely; withering in Coimbatore. Pasture generally sufficient, except in parts of Salem and Coimbatore. Agricultural operations progressing. Prices still high in Ganjam; no material fluctuations elsewhere. General prospects

favourable, except in Ganjam and Coimbatore. Over 24,400 labourers on Rashikulya works, Ganjam.

Bombay.—*For week ending 16th January, 1889.*—Slight rain in parts of Shikarpur. Late crops in parts of Khandesh, Nasik, Ahmednagar, and Sholapore, and in one taluka of Poona, and two of Surat suffering for want of moisture. Cotton in parts of Bijapore and exotic cotton and wheat in parts of Dharwar injured by blight, *jowari* in two talukas of Belgaum by blight and unfavourable winds, and late crops generally in two taluks of Satara by blight and insects. Standing crops otherwise good, except wheat in Broach. Opium crop in Baroda good. Harvesting of late crops progressing in parts of Kaira, Khandesh, and Bijapore, and cotton-picking in parts of Guzerat and Kathiawar. Fodder scarce in parts of Broach, Nasik, Belgaum, and Kathiawar. Agricultural stock poor in one taluka of Belgaum, and in parts of Kathiawar. Drinking-water scarce in two talukas of Nasik.

Bengal.—*For week ending 15th January, 1889.*—Weather unseasonably warm during the last few days. Beneficial showers fell on the 13th and 14th instant in Behar, Chota Nagpore, and Central and Northern Bengal. Prospects of all cold-weather crops, including poppy and tobacco, are promising. *Boro* or spring rice is coming on well, sugarcane is being cut and pressed in some districts, and is generally a fair crop. The winter rice harvest is practically over, with an average outturn of from eight to ten annas in the majority of districts, about twelve annas in the districts of Chota Nagpore and in Backergunge, and almost sixteen annas in Dacca, Furreedpore, Mymensingh, Tipperah, and Noakholly. The Collector of Chumparun reports that prices are gradually rising, and that the pressure upon the labouring classes in the affected area is consequently on the increase.

North-Western Provinces and Oudh.—*For week ending 16th January, 1889.*—Weather is cloudy but no rain. Rain much needed. Irrigation continues. *Rabi* prospects fair. Poppy thriving. Sugarcane being pressed. Markets well supplied. Prices steadier. Condition of agricultural stock generally satisfactory.

Punjab.—*For week ending 16th January, 1889.*—Slight rain in Rawalpindi. Prices rising in Rawalpindi, stationary in all other districts. *Rabi* sowings completed. Watering of crops in progress in Lahore. Rain is urgently wanted throughout the province for the *rabi* crops. Crops reported to be suffering for want of rain in parts of Umballa, Amritsar, and Sialkot. No serious damage has yet been done, but if rain holds off much longer large areas will be injured. Stock cattle healthy. Pasturage or fodder sufficient, except in Hissar, Dera Ismail Khan and in parts of Mooltan, Rawalpindi and Sialkot.

Central Provinces.—*For week ending 16th January, 1889.*—Weather clear. Rain required in northern and eastern districts for winter crops. Linseed injured by insects in Bilaspur. Cattle in fair condition. Prices rising in northern districts.

Burma.—*For week ending 12th January, 1889.*—No rainfall during last week. Crop prospects are good except in parts of Prome and Thayetmyo. The price of paddy has fallen in Akyab, Sandoway, Thongwa, Amherst, Toungoo, Tavoy, Pakokku, and Minbu, and risen slightly in Henzada.

Assam.—*For week ending 16th January, 1889.*—Weather seasonable. Slight rain in Assam Valley districts, Sylhet and Garo Hills. Reaping of winter rice almost over; gathering of pulses and mustard commenced in some districts. State of other crops generally good.

Mysore and Coorg.—*For week ending 16th January, 1889.*—Slight rain in parts of Mysore. Crops in good condition. Outturn of crops harvested fair. Water-supply deficient in one taluk of the Mysore district. Prices risen somewhat in the Tumkur district.

In Coorg the weather is favourable for harvesting paddy and the coffee crop.

Berar and Hyderabad.—*For week ending 16th January, 1889.*—In Berar picking of cotton and harvesting of other *kharif* crops still in progress in some parts; outturn of cotton estimated from 12 to 14 annas, *jowari* from 10 to 12 annas. *Rabi* crops promise well. Wheat in ear, linseed in flower, and gram in pod. Cattle healthy. Fodder insufficient in some districts. Prices, same as last week.

No rain during week at Hyderabad. *Rabi* crops thriving. Sowing of *tabi* continues. Scarcity of fodder still felt. Prices stationary.

Central India.—*For week ending 16th January, 1889.*—Bhopawar reports crops suffering from want of winter rain. Report regarding agricultural stock and prospects in Neemuch somewhat better than last week.

Rajputana.—*For week ending 16th January, 1889.*—Agricultural operations satisfactory. Standing crops thriving. Agricultural stock good. Pasturage or fodder sufficient except in Kherwara, Meywar, and parts of Marwar. Prices steady generally.

Nepal.—*For week ending 10th January, 1889.*—No rain. Weather dry; strong winds. Rain needed. Prospects of the crops fair in the valley.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

LEVY OF FEES AND TRAVELLING ALLOWANCE FOR THE ATTENDANCE OF REGISTRARS OF BIRTHS AND DEATHS UNDER ACT VI OF 1886 AT PRIVATE RESIDENCES.

No. $\frac{I.}{36-48}.$

Extract from the Proceedings of the Government of India in the Home Department (Judicial), under date, Calcutta, the 17th January 1889.

READ again :—

Home Department Notification No. 1173, dated 19th July 1888, promulgating rules framed under sections 26, 28 and 36 of the Births, Deaths and Marriages Registration Act, VI of 1886.

Read also :—

Letter from the Government of Madras, No. 903, dated the 15th September 1888.

RESOLUTION.

With its letter dated the 15th September last, cited in the preamble to this Resolution, the Government of Madras forwards a copy of a general order of that Government, in paragraph 11 of which it is suggested that, in cases in which a person is unable to attend at the office of the District Registrar and requires his presence at his private residence for the purposes of section 22 of the Births, Deaths and Marriages Registration Act, VI of 1886, the same fees should be charged for such attendance as are levied under section 78 of the Indian Registration Act, 1877. The Governor General in Council observes that, for the purpose of registering births and deaths, Act VI of 1886 contemplates the attendance of parties at a Registrar's Office. If, however, he is requested to attend at a private

residence, His Excellency in Council sees no objection to his doing so if he thinks that course necessary, on payment of a fee for such attendance and of such travelling allowances as may be prescribed under section 78 of the Indian Registration Act, 1877, for similar attendances under that Act. His Excellency in Council is accordingly pleased to direct that a fee of Rs. 10 shall be charged for every attendance at a private residence. In rule 20 of the rules promulgated by Home Department Notification No. 1173, dated the 19th July 1888, it is provided that a register (in the prescribed form) is to be kept of all fees realised under those rules, and that the fees should be credited to Government. The fees referred to in this Resolution should be treated in the same way, but the travelling allowances may be appropriated by the Registrar, who will receive no travelling allowance from Government.

ORDER.—Ordered that this Resolution be communicated to Local Governments and Administrations, to the Foreign Department and to the Department of Finance and Commerce, for information.

Ordered also that it be published in the Supplement to the *Gazette of India*.

(True Extract.)

A. P. MACDONNELL,

Secretary to the Government of India.
